

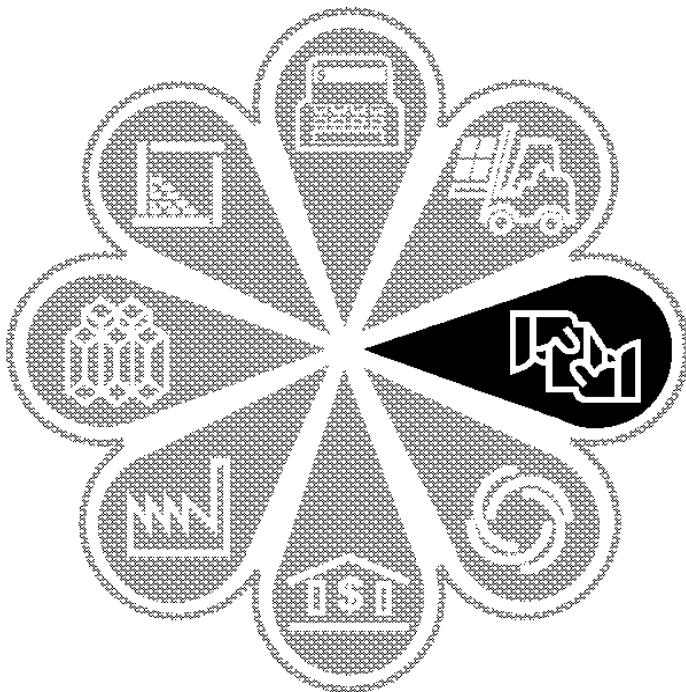
1992

Census of Service Industries

SC92-A-13

GEOGRAPHIC AREA SERIES

Idaho



U.S. Department of Commerce
Economics and Statistics Administration
BUREAU OF THE CENSUS

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U.S. Department of Commerce

Ronald H. Brown, Secretary

David J. Barram, Deputy Secretary

Economics and Statistics Administration

Everett M. Ehrlich, Under Secretary
for Economic Affairs

BUREAU OF THE CENSUS

Harry A. Scarr, Acting Director

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If you have any questions concerning the statistics in this report, call 301-763-7039.



**Economics and Statistics
Administration**

Everett M. Ehrlich, Under Secretary
for Economic Affairs



BUREAU OF THE CENSUS

Harry A. Scarr, Acting Director

Charles A. Waite, Associate Director for
Economic Programs

Thomas L. Mesenbourg, Assistant Director for
Economic Programs

ECONOMIC PLANNING AND COORDINATION DIVISION

Thomas L. Mesenbourg, Acting Chief

SERVICES DIVISION

Howard N. Hamilton, Chief

Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions.

Policymaking agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.

Trade associations study trends in their own and competing industries and keep their members informed of market changes.

Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

AUTHORITY AND SCOPE

Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7. The 1992 Economic Census consists of the following eight censuses:

- Census of Retail Trade
- Census of Wholesale Trade
- Census of Service Industries
- Census of Financial, Insurance, and Real Estate Industries
- Census of Transportation, Communications, and Utilities
- Census of Manufactures
- Census of Mineral Industries
- Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1992 Census of Agriculture and 1992 Census of Governments are conducted separately.) The next economic census is scheduled to be taken in 1998 covering the year 1997.

AVAILABILITY OF THE DATA

The results of the economic census are available in printed reports for sale by the U.S. Government Printing Office and on compact discs for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Bureau of the Census, Washington, DC 20233-8300. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State data centers in every State as well as business and industry data centers in many States also supply economic census statistics.

WHAT'S NEW IN 1992

The 1992 Economic Census covers more of the economy than any previous census. New for 1992 are data on communications, utilities, financial, insurance, and real estate, as well as coverage of more transportation industries. The economic, agriculture, and governments censuses now collectively cover nearly 98 percent of all economic activity.

Among other changes, new 1992 definitions affect the boundaries of about a third of all metropolitan areas. Also, the Survey of Women-Owned Businesses has now been expanded to include all corporations.

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1963, 1958, and 1954. Prior to that time, the individual subcomponents of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 Manufactures Census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially it covered retail and wholesale trade and construction industries, but it was broadened in 1933 to include some of the service trades.

The 1954 Economic Census was the first census to be fully integrated—providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires. The Enterprise Statistics Program, which publishes combined data from the economic census, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The census of construction industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The census of transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks, but expanded in 1987 to cover business establishments in several transportation industries. For 1992, these statistics are incorporated into a broadened census of transportation, communications, and utilities. Also new for 1992 is the census of financial, insurance, and real estate industries. This is part of a gradual expansion in coverage of industries previously subjected to government regulation.

The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic census in 1972 along with the Survey of Women-Owned Businesses.

An economic census has also been taken in Puerto Rico since 1909, in the Virgin Islands of the United States and Guam since 1958, and in the Commonwealth of the Northern Mariana Islands since 1982.

Statistical reports from the 1987 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the census provides complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, with the results appearing in publication series such as Current Business Reports (retail and wholesale trade and service industries), the Annual Survey of Manufactures, Current Industrial Reports, and the Quarterly Financial Report. Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic detail than the census. The County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1992 Economic Census and Related Statistics*. More information on the methodology, procedures, and history of the census will be published in the *History of the 1992 Economic Census*. Contact Customer Services for information on availability.

Census of Service Industries

GENERAL

The 1992 Census of Service Industries, part of the 1992 Economic Census, covered service industries as defined in Division I of the *Standard Industrial Classification (SIC) Manual*,¹ except Elementary and Secondary Schools (SIC 821), Colleges, Universities, Professional Schools, and Junior Colleges (SIC 822), Labor Unions and Similar Labor Organizations (SIC 863), Political Organizations (SIC 865), Religious Organizations (SIC 866), and Private Households (SIC 881). The census also excluded governmental establishments classified in the covered industries, except for government-operated hospitals which were included.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and parking
76	Miscellaneous repair services
78	Motion pictures
79	Amusement and recreation services
80	Health services
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
87	Engineering, accounting, research, management, and related services
89	Services, not elsewhere classified

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code. Only establishments with some payroll during the year are included. For a more detailed explanation, see appendix A.

¹*Standard Industrial Classification Manual: 1987.* For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock No. 041-001-00314-2.

Many of the “kinds of business or operation” included in this report are not thought of as commercial businesses, and the terms (such as “business,” “establishment,” and “firm”) used to describe them may not be descriptive of such services, particularly for not-for-profit and professional services. However, these terms are applied to all “kinds of business or operation” in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented in a subsequent report issued as part of the 1992 Enterprise Statistics reports.

For the 1992 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, including those with no paid employees, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.

3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget (OMB) as of June 30, 1993. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSA's which have a population of at least 1,000,000² and which meet specific criteria of urban character and of social and economic integration.
4. Each metropolitan statistical area (MSA) defined by the OMB as of June 30, 1993. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.² Each MSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
5. The area within the State outside metropolitan areas (MA's).
6. Each county or county equivalent.³ Counties are the primary divisions of States, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their States. These places are treated as counties and as places.
7. Each consolidated city.³ Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.^{2 3}

For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUA's), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England States with 10,000 inhabitants or more.²

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1992 data are expressed in 1992 dollars and 1987 data in 1987 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling

errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1992 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Services Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 1-800-541-8345.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

- * See kind-of-business descriptions for SIC 72 and SIC 7384 in appendix A for treatment of plant outlets.
- Represents zero.
- (D) Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.

²According to the 1990 Census of Population or subsequent special census.

³Those defined as of January 1, 1992.

		Symbol	Employment Size
(IC)	Independent city.		
(NA)	Not available.		
(X)	Not applicable.	AA	0–19
CMSA	Consolidated metropolitan statistical area.	BB	20–99
MA	Metropolitan area.	CC	100–249
MSA	Metropolitan statistical area.	EE	250–499
n.e.c.	Not elsewhere classified.	FF	500–999
PMSA	Primary metropolitan statistical area.	GG	1,000–2,499
pt.	Part.	HH	2,500–4,999
r	Revised.	II	5,000–9,999
SIC	Standard Industrial Classification.	JJ	10,000–24,999
		KK	25,000–49,999
		LL	50,000–99,999
		MM	100,000 or more

The following symbols are used in this publication to show employment size ranges for employment data that have been withheld to avoid disclosing data for individual companies (employment size range codes are provided for the first time in the 1992 Economic Census):

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table															
	1a	1b	2a	2b	3a	3b	4	5	6	7a	7b	8a	8b	9	10	
GEOGRAPHIC AREAS																
The State	X	X	X	X	X	X	X							X	X	
CMSA's and MSA's in the State										X	X					
PMSA's in the State										X	X					
Area of the State not in any CMSA, PMSA, or MSA.....												X	X			
Counties in the State							X		X						X	
Places in the State							X	X						X		
DATA ITEMS																
Establishments.....	X	X			X	X	X	X	X	X	X	X	X			
Receipts	X				X		X	X	X	X	X	X		X	X	
Revenue		X									X		X			
Expenses						X							X			
Annual payroll	X	X			X	X	X	X	X	X	X	X	X			
First-quarter payroll.....	X	X					X	X	X	X	X	X	X			
Paid employees for pay period including March 12, 1992.....	X	X			X	X	X	X	X	X	X	X	X			
1987 to 1992 comparative statistics					X	X										
Receipts per establishment.....			X													
Revenue per establishment.....				X												
Expenses per establishment.....				X												
Receipts per employee			X													
Revenue per employee				X												
Expenses per employee.....				X												
Annual payroll per employee.....			X	X												
Employees per establishment.....			X	X												
Counties ranked by volume of receipts.....															X	
Places ranked by volume of receipts.....														X		

Users' Guide for Locating Statistics in the 1992 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category										
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts/revenue lines	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multi-units	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES											
United States	X	X	X	X	X	X					
State	X	X	X	X	X	X					
CMSA, PMSA, MSA	X	X	X	X							
County	X	X	X	X							
Place	X	X	X	X							
NONEMPLOYER STATISTICS SERIES											
United States	X	X									
State	X	X									
CMSA, PMSA, MSA	X	X									
County	X	X									
Place	X	X									
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)											
United States	X	X	X	X			X	X	X	X	
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES											
United States		X	X								X
RECEIPTS/REVENUE LINES											
United States	X	X				X					
State	X	X				X					
CMSA, PMSA, MSA	X	X				X					
HOTELS, MOTELS, AND OTHER LODGING PLACES											
United States	X	X	X	X		X					X
State	X	X	X	X		X					X
CMSA, PMSA, MSA	X	X				X					X

Report and geographic area	Information shown in reports by kind of business or industry category										
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts/revenue lines	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multi-units	Legal form of organization	Selected topics
ZIP CODES											
United States	X	X	X	X							
State.	X	X	X	X							
MISCELLANEOUS SUBJECTS											
United States	X	X	X	X							X
State.	X	X									X
CMSA, PMSA, MSA	X	X									X

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Idaho

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Publication Program..... Inside back cover

Summary of Findings

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1992 Census of Service Industries show that Idaho's 7,265 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$3.4 billion. The 1992 data represent an increase of 66.7 percent in receipts for the State since 1987.

For establishments with payroll in 1992, receipts of offices and clinics of medical doctors totaled \$435.5 million, compared with \$277.7 million in 1987. Other leading service kinds of business in 1992 were hotels and motels with \$230.6 million in receipts, legal services with \$192.0 million, and engineering services with \$174.8 million.

There were 63,545 paid employees (full- and part-time) working in service industries in the State as of mid-March 1992, compared with 47,621 employees in 1987. Large employers included hotels and motels with 6,790 employees, offices and clinics of doctors of medicine with 4,991 employees, and nursing and personal care facilities with 4,417 employees.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data for the census show that Idaho's 921 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$1.1 billion and expenses of \$1.0 billion in 1992. The 1992 data represent an increase of 80.2 percent in expenses since 1987.

For establishments with payroll in 1992, revenue of hospitals totaled \$730.2 million, compared with \$405.6 million in 1987. Other leading classifications in 1992 were civic, social, and fraternal associations with revenue of \$34.3 million, and nursing and personal care facilities with \$34.0 million.

There were 22,385 paid employees (full- and part-time) as of mid-March 1992, compared with 17,641 employees in 1987. Hospitals had 13,079 employees; nursing and personal care facilities, 1,298 employees; and job training and vocational rehabilitation services, 1,192 employees.

Figure 1. **Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1987 to 1992**

(Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text)

Receipts
Payroll

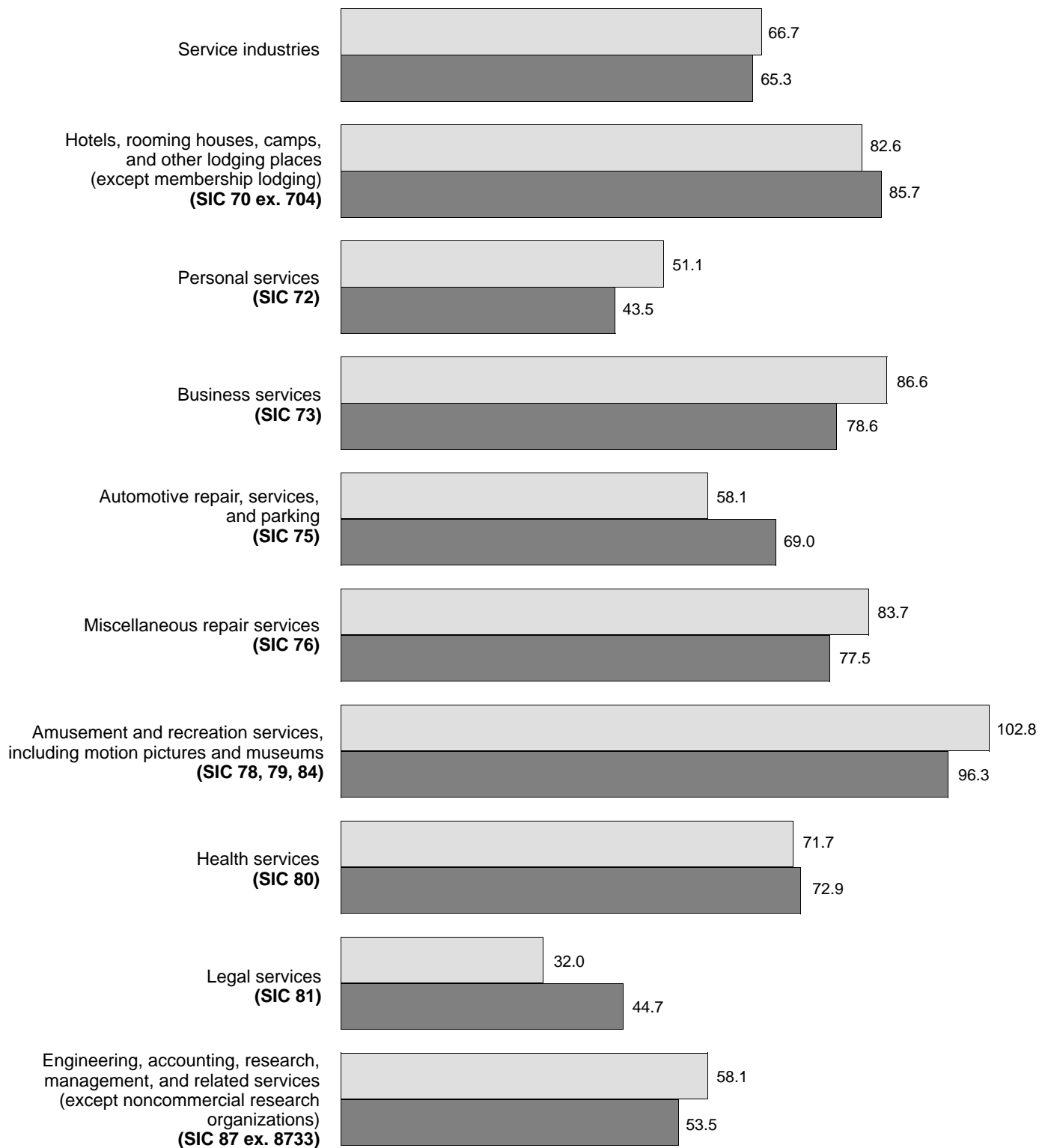




Figure 2. **Annual Payroll Per Employee for Establishments of Firms
Subject to Federal Income Tax: 1992 and 1987**

(In dollars. For meaning of abbreviations and symbols, see introductory text)

1992 
1987 

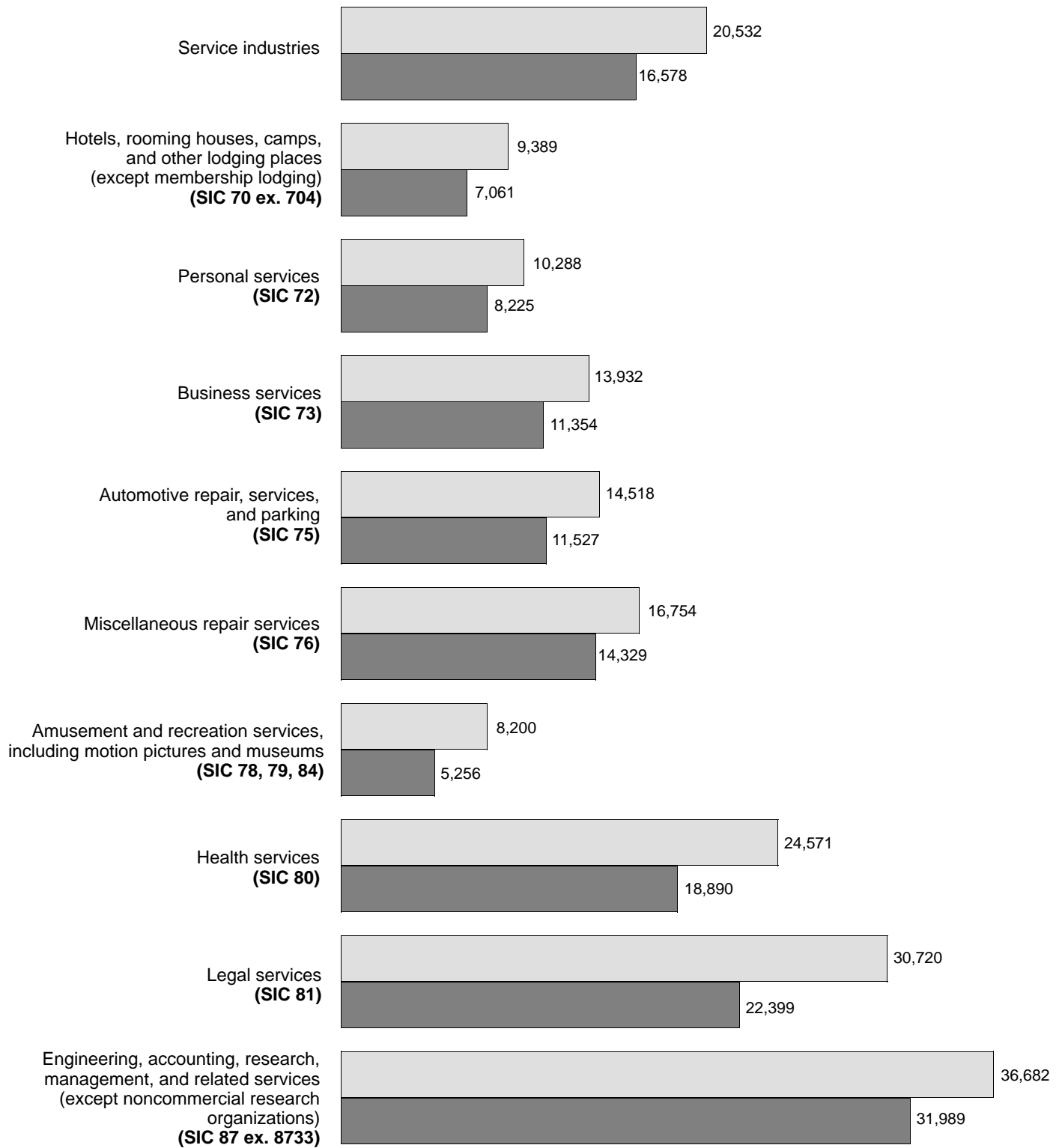




Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total -----	7 265	3 440 046	1 304 709	287 259	63 545
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	335	240 168	65 518	16 017	6 978
7011	Hotels and motels -----	275	230 592	63 132	15 779	6 790
7011 pt.	Hotels -----	105	173 724	49 926	13 154	5 149
7011 pt.	Hotels, 25 guestrooms or more -----	74	169 630	49 051	12 972	5 030
7011 pt.	Hotels, less than 25 guestrooms -----	31	4 094	875	182	119
7011 pt.	Motels, motor hotels, and tourist courts -----	170	56 868	13 206	2 625	1 641
7011 pt.	Motels, tourist courts -----	146	42 163	9 409	1 830	1 234
7011 pt.	Motor hotels -----	24	14 705	3 797	795	407
702, 3	Other lodging places -----	60	9 576	2 386	238	188
702	Rooming and boarding houses -----	5	498	58	9	25
703	Camps and recreational vehicle parks -----	55	9 078	2 328	229	163
7032	Sporting and recreational camps -----	28	5 089	1 455	125	80
7033	Recreational vehicle parks and campsites -----	27	3 989	873	104	83
72	Personal services -----	775	120 865	38 139	8 937	3 707
721	Laundry, cleaning, and garment services -----	181	41 233	13 782	3 207	1 234
7211	Power laundries, family and commercial* -----	2	(D)	(D)	(D)	AA
7213	Linen supply* -----	4	(D)	(D)	(D)	CC
7215	Coin-operated laundries and drycleaning -----	39	4 504	1 086	232	144
7215 pt.	Coin-operated laundries and drycleaning stores -----	38	(D)	(D)	(D)	CC
7215 pt.	Coin-operated laundry routes -----	1	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning* -----	70	12 558	4 726	1 129	479
7217	Carpet and upholstery cleaning -----	46	5 995	1 633	335	202
7218	Industrial laundries* -----	5	6 446	2 498	577	143
7212, 9	Other laundry, cleaning, and garment services* -----	15	(D)	(D)	(D)	BB
7212	Garment pressing, and agents for laundries and drycleaners -----	3	(D)	(D)	(D)	AA
7219	Laundry and garment services, n.e.c.* -----	12	662	171	45	23
722	Photographic studios, portrait -----	58	10 431	2 248	503	242
723, 4	Beauty and barber shops -----	339	31 275	12 587	2 971	1 429
723	Beauty shops -----	320	30 000	12 057	2 850	1 381
724	Barber shops -----	19	1 275	530	121	48
725	Shoe repair shops and shoeshine parlors -----	9	1 086	225	49	28
726	Funeral service and crematories -----	65	24 798	5 551	1 254	252
729	Miscellaneous personal services -----	123	12 042	3 746	953	522
7291	Tax return preparation services -----	41	4 881	1 993	582	230
7299	Miscellaneous personal services, n.e.c. -----	82	7 161	1 753	371	292
7299 pt.	Massage parlors, tanning salons, and saunas -----	21	1 018	279	61	59
7299 pt.	Other personal services -----	61	6 143	1 474	310	233
7299 pt.	Diet and weight reducing services -----	39	4 046	868	164	144
7299 pt.	Formal wear rental -----	7	969	216	56	34
7299 pt.	Other personal services, n.e.c. -----	15	1 128	390	90	55
73	Business services -----	905	304 594	136 715	28 322	9 813
731	Advertising -----	37	12 424	4 929	1 025	267
7311	Advertising agencies -----	25	6 273	2 942	574	125
7312	Outdoor advertising services -----	2	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives -----	6	2 651	899	193	41
7313 pt.	Radio, television advertising representatives -----	1	(D)	(D)	(D)	AA
7313 pt.	Publishers' advertising representatives -----	5	(D)	(D)	(D)	BB
7319	Advertising, n.e.c. -----	4	(D)	(D)	(D)	BB
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	52	18 690	7 503	1 774	442
7322	Adjustment and collection services -----	44	13 247	5 070	1 259	334
7323	Credit reporting services -----	8	5 443	2 433	515	108
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	95	19 844	5 165	1 310	344
7331	Direct mail advertising services -----	7	1 910	521	139	51
7331 pt.	Mailing list compilers, brokers, and managers -----	2	(D)	(D)	(D)	AA
7331 pt.	Direct mail advertising services, except mailing list services -----	5	(D)	(D)	(D)	BB
7334	Photocopying and duplicating services -----	15	4 676	1 351	289	89
7334 pt.	Blueprinting and photocopying services -----	13	(D)	(D)	(D)	BB
7334 pt.	Duplicating services, except printing and photocopying -----	2	(D)	(D)	(D)	AA
7335, 6	Commercial photography, art, and graphics -----	45	8 802	2 270	616	125
7335	Commercial photography -----	15	4 293	853	199	51
7336	Commercial art and graphic design -----	30	4 509	1 417	417	74
7336 pt.	Commercial art -----	6	405	157	47	13
7336 pt.	Graphic arts and related design -----	24	4 104	1 260	370	61
7338	Secretarial and court reporting services -----	28	4 456	1 023	266	79
734	Services to dwellings and other buildings -----	223	38 033	17 882	4 104	2 387
7342	Disinfecting and pest control services -----	17	3 967	1 635	301	75
7349	Building cleaning and maintenance services, n.e.c. -----	206	34 066	16 247	3 803	2 312
735	Miscellaneous equipment rental and leasing -----	84	34 674	7 810	1 673	481
7352	Medical equipment rental and leasing -----	8	3 460	930	200	40
7353	Heavy construction equipment rental and leasing -----	14	6 745	1 841	339	88
7353 pt.	Rental and leasing of heavy construction equipment without operators -----	8	2 269	349	80	20
7353 pt.	Rental and leasing of heavy construction equipment with operators -----	6	4 476	1 492	259	68
7359	Equipment rental and leasing, n.e.c. -----	62	24 469	5 039	1 134	353
7359 pt.	Equipment rental -----	53	22 226	4 519	1 081	337
7359 pt.	Rent-to-own -----	8	6 402	941	209	81
7359 pt.	Equipment rental, except rent-to-own -----	45	15 824	3 578	872	256
7359 pt.	Equipment leasing, except finance leasing -----	9	2 243	520	53	16

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State:
1992—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
73	Business services—Con.					
736	Personnel supply services -----	55	57 501	46 231	8 560	3 464
7361	Employment agencies -----	16	1 553	665	154	66
7363	Help supply services -----	39	55 948	45 566	8 406	3 398
7363 pt.	Temporary help supply -----	33	38 110	28 387	5 263	2 308
7363 pt.	Help supply, except temporary -----	6	17 838	17 179	3 143	1 090
7363 pt.	Employee leasing -----	4	(D)	(D)	(D)	GG
7363 pt.	Other help supply services -----	2	(D)	(D)	(D)	BB
737	Computer programming, data processing, and other computer related services -----	128	66 206	28 067	5 501	717
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	77	45 141	21 798	4 063	468
7371	Computer programming services -----	48	29 076	15 553	2 529	266
7372	Prepackaged software -----	20	12 011	4 831	1 204	147
7373	Computer integrated systems -----	9	4 054	1 414	330	55
7374, 5, 6	Data processing services -----	22	11 951	3 535	760	145
7374, 5	Computer processing, information retrieval -----	20	(D)	(D)	(D)	CC
7374	Computer processing and data preparation and processing services -----	19	10 752	2 627	591	128
7375	Information retrieval services -----	1	(D)	(D)	(D)	AA
7376	Computer facilities management services -----	2	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	29	9 114	2 734	678	104
7377	Computer rental and leasing -----	1	(D)	(D)	(D)	AA
7378	Computer maintenance and repair -----	16	5 457	1 551	418	62
7379	Computer related services, n.e.c. -----	12	(D)	(D)	(D)	BB
7379 pt.	Computer consultants -----	9	2 971	1 058	228	36
7379 pt.	Miscellaneous computer services, n.e.c. -----	3	(D)	(D)	(D)	AA
738	Miscellaneous business services -----	231	57 222	19 128	4 375	1 711
7381, 2	Detective agencies and protective services -----	42	10 473	5 075	1 126	604
7381	Detective, guard, and armored car services -----	37	8 632	4 681	1 026	575
7381 pt.	Detective agencies and guard services -----	34	(D)	(D)	(D)	FF
7381 pt.	Armored car services -----	3	(D)	(D)	(D)	BB
7382	Security systems services -----	5	1 841	394	100	29
7383	News syndicates -----	3	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	36	9 617	2 669	589	203
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs* -----	15	4 515	1 469	300	97
7384 pt.	One-hour (mini) photofinishing* -----	21	5 102	1 200	289	106
7389	Business services, n.e.c. -----	150	(D)	(D)	(D)	FF
7389 pt.	Sign painting shops -----	10	1 471	550	144	42
7389 pt.	Interior designing -----	10	4 447	494	106	31
7389 pt.	Telephone answering services -----	14	2 554	1 235	272	98
7389 pt.	Other business services -----	116	(D)	(D)	(D)	FF
7389 pt.	Water softening and conditioning services -----	8	3 021	830	198	56
7389 pt.	Packaging and labeling services -----	5	(D)	(D)	(D)	AA
7389 pt.	Trading stamp services -----	—	—	—	—	—
7389 pt.	Miscellaneous business services -----	103	23 754	7 997	1 859	654
7389 pt.	Convention and trade show services -----	7	1 582	362	122	40
7389 pt.	Private mail centers -----	15	2 072	294	73	42
7389 pt.	Miscellaneous business services, n.e.c. -----	81	20 100	7 341	1 664	572
75	Automotive repair, services, and parking -----	801	209 960	49 885	11 146	3 436
751	Automotive rental and leasing, without drivers -----	50	25 555	4 532	865	309
7513	Truck rental and leasing, without drivers -----	14	7 096	1 208	243	71
7513 pt.	Truck rental, without drivers -----	11	(D)	(D)	(D)	BB
7513 pt.	Truck leasing, except finance leasing -----	3	(D)	(D)	(D)	AA
7514, 5	Passenger car rental and leasing -----	36	18 459	3 324	622	238
7514	Passenger car rental -----	34	(D)	(D)	(D)	CC
7515	Passenger car leasing -----	2	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental -----	—	—	—	—	—
752	Automobile parking -----	15	2 749	478	138	66
7521 pt.	Parking lots -----	12	(D)	(D)	(D)	BB
7521 pt.	Parking structures -----	3	(D)	(D)	(D)	BB
753	Automotive repair shops -----	627	157 303	37 198	8 414	2 227
7532	Top, body, and upholstery repair shops and paint shops -----	176	51 398	13 676	3 108	739
7532 pt.	Top and body repair shops -----	166	49 698	13 128	2 975	705
7532 pt.	Paint shops -----	10	1 700	548	133	34
7538	General automotive repair shops -----	303	63 947	14 582	3 280	936
7538 pt.	General automotive repair shops, except diesel -----	272	56 071	12 561	2 825	819
7538 pt.	Diesel repair shops -----	31	7 876	2 021	455	117
7533, 4, 6, 7, 9	Other automotive repair shops -----	148	41 958	8 940	2 026	552
7533	Automotive exhaust system repair shops -----	23	6 187	1 369	288	82
7534	Tire retreading and repair shops -----	13	7 801	1 290	296	79
7536	Automotive glass replacement shops -----	32	9 666	1 801	422	107
7537	Automotive transmission repair shops -----	27	7 374	1 987	462	119
7539	Automotive repair shops, n.e.c. -----	53	10 930	2 493	558	165
7539 pt.	Radiator repair -----	15	(D)	(D)	(D)	BB
7539 pt.	Brake, front end, and wheel alignment -----	16	3 061	586	135	44
7539 pt.	Automotive electrical and fuel system services -----	19	4 854	1 362	302	75
7539 pt.	Carburetor repair shops -----	5	1 690	594	137	31
7539 pt.	Automotive electrical repair shops -----	14	3 164	768	165	44
7539 pt.	Other automotive repair shops, n.e.c. -----	3	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	109	24 353	7 677	1 729	834
7542	Carwashes -----	58	11 272	3 718	860	480
7549	Automotive services, except repair and carwashes -----	51	13 081	3 959	869	354
7549 pt.	Lubrication shops -----	24	8 653	2 545	556	205
7549 pt.	Other automotive services -----	27	4 428	1 414	313	149
7549 pt.	Towing services -----	18	3 011	1 057	252	108
7549 pt.	Other automotive services, n.e.c. -----	9	1 417	357	61	41

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State:
1992—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
76	Miscellaneous repair services -----	333	87 263	22 719	5 254	1 356
762	Electrical repair shops -----	92	29 246	9 328	2 257	552
7622	Radio and television repair shops -----	31	6 972	2 360	543	147
7623, 9	Other electrical and electronic repair shops -----	61	22 274	6 968	1 714	405
7623	Refrigeration and air-conditioning service and repair shops -----	15	6 163	1 739	370	74
7629	Electrical and electronic repair shops, n.e.c. -----	46	16 111	5 229	1 344	331
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	26	3 322	837	194	57
769	Miscellaneous repair and related services -----	215	54 695	12 554	2 803	747
7692	Welding repair -----	32	5 082	1 273	284	92
7694	Armature rewinding shops -----	21	11 301	3 435	790	140
7699	Repair shops and related services, n.e.c. -----	162	38 312	7 846	1 729	515
7699 pt.	Farm machinery and equipment repair -----	22	5 547	1 131	226	75
7699 pt.	Lawnmower and other small gasoline engine repair -----	13	2 660	355	70	27
7699 pt.	Sewer and septic tank cleaning services -----	18	3 632	1 043	228	61
7699 pt.	Other repair and related services, n.e.c. -----	109	26 473	5 317	1 205	352
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	594	157 155	36 726	7 558	4 479
781, 2	Motion picture production, distribution, and services -----	15	3 901	1 264	289	93
7812 pt.	Motion picture production, except for television -----	7	1 041	173	27	11
7812 pt.	Motion picture and tape production for television -----	4	(D)	(D)	(D)	BB
7819	Services allied to motion picture production -----	4	(D)	(D)	(D)	AA
7822 pt.	Motion picture film and tape distributors -----	—	—	—	—	—
7822 pt.	Motion picture film exchanges -----	—	—	—	—	—
7822 pt.	Video tape wholesalers -----	—	—	—	—	—
7822 pt.	Film and tape distribution for television -----	—	—	—	—	—
7829	Services allied to motion picture distribution -----	—	—	—	—	—
783	Motion picture theaters -----	68	23 810	3 085	702	552
7832	Motion picture theaters, except drive-in -----	59	22 927	2 944	683	536
7833	Drive-in motion picture theaters -----	9	883	141	19	16
784	Video tape rental -----	99	18 020	3 238	730	478
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	10	1 258	526	189	26
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	4	(D)	(D)	(D)	AA
7922 pt.	Producers of live theatrical productions -----	1	(D)	(D)	(D)	AA
7922 pt.	Producers of radio and television shows, except tape producers -----	1	(D)	(D)	(D)	AA
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents -----	1	(D)	(D)	(D)	AA
7922 pt.	Other theatrical services -----	1	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	6	(D)	(D)	(D)	AA
7929 pt.	Dance groups and artists -----	—	—	—	—	—
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations -----	—	—	—	—	—
7929 pt.	Other music and entertainment presentations -----	6	(D)	(D)	(D)	AA
7929 pt.	Other music groups and artists -----	2	(D)	(D)	(D)	AA
7929 pt.	Other entertainers and entertainment groups -----	4	405	232	115	6
793	Bowling centers -----	60	14 384	4 051	1 190	689
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	342	95 782	24 562	4 458	2 641
794	Commercial sports -----	11	12 504	3 590	699	306
7941	Professional sports clubs, managers, promoters -----	4	1 221	603	112	20
7941 pt.	Baseball clubs -----	3	(D)	(D)	(D)	AA
7941 pt.	Football clubs -----	—	—	—	—	—
7941 pt.	Other professional sports clubs -----	—	—	—	—	—
7941 pt.	Managers and promoters -----	1	(D)	(D)	(D)	AA
7948	Racing, including track operation -----	7	11 283	2 987	587	286
7948 pt.	Auto racetrack operation -----	3	(D)	(D)	(D)	BB
7948 pt.	Horse racetrack operation -----	1	(D)	(D)	(D)	BB
7948 pt.	Dog racetrack operation -----	1	(D)	(D)	(D)	CC
7948 pt.	Racing stables and racing, n.e.c. -----	2	(D)	(D)	(D)	AA
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	331	83 278	20 972	3 759	2 335
791	Dance studios, schools, and halls -----	14	1 331	298	78	72
7991	Physical fitness facilities -----	49	14 094	3 857	859	643
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs -----	37	9 241	2 537	501	387
7991 pt.	Gymnasiums and athletic clubs -----	12	4 853	1 320	358	256
7992	Public golf courses -----	33	12 340	3 593	380	214
7993	Coin-operated amusement devices -----	25	8 964	1 716	385	116
7996	Amusement parks -----	4	5 694	1 771	144	34
7997	Membership sports and recreation clubs -----	27	8 145	2 359	390	241
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	179	32 710	7 378	1 523	1 015
7999 pt.	Concession operators of amusement devices and rides -----	4	474	133	22	4
7999 pt.	Carnivals, circuses, and fairs -----	4	(D)	(D)	(D)	BB
7999 pt.	Carnivals and circuses -----	2	(D)	(D)	(D)	BB
7999 pt.	Fairs -----	2	(D)	(D)	(D)	AA
7999 pt., 84	Other recreation and amusements, including museums -----	171	(D)	(D)	(D)	FF
84	Museums, art galleries, and botanical and zoological gardens -----	2	(D)	(D)	(D)	AA
841	Museums and art galleries -----	2	(D)	(D)	(D)	AA
842	Arboreta and botanical or zoological gardens -----	—	—	—	—	—
7999 pt.	Roller skating rinks -----	5	1 137	284	68	52
7999 pt.	Ice skating rinks -----	1	(D)	(D)	(D)	AA
7999 pt.	Other amusement and recreation services, n.e.c. -----	163	26 873	6 401	1 384	913

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

IDAHO ID-9

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State:
1992—Con.**

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SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
80	Health services -----	1 734	986 775	415 796	86 159	16 922
801	Offices and clinics of doctors of medicine -----	728	435 493	219 454	43 189	4 991
8011 pt.	Offices of doctors of medicine -----	716	424 741	216 532	42 546	4 834
8011 pt.	General medical clinics -----	12	10 752	2 922	643	157
802	Offices and clinics of dentists -----	455	150 221	48 884	10 233	2 442
8021 pt.	Offices of dentists -----	454	(D)	(D)	(D)	GG
8021 pt.	Dental clinics -----	1	(D)	(D)	(D)	AA
803	Offices and clinics of doctors of osteopathy -----	13	4 797	2 099	391	67
8031 pt.	Offices of osteopathic physicians -----	10	(D)	(D)	(D)	BB
8031 pt.	Osteopathic clinics -----	3	(D)	(D)	(D)	BB
804	Offices and clinics of other health practitioners -----	324	66 840	15 351	3 426	1 008
8041	Offices and clinics of chiropractors -----	134	22 470	4 224	985	326
8042	Offices and clinics of optometrists -----	94	24 607	4 963	1 152	357
8043	Offices and clinics of podiatrists -----	17	5 283	1 655	357	78
8049	Offices and clinics of health practitioners, n.e.c. -----	79	14 480	4 509	932	247
805	Nursing and personal care facilities -----	60	113 526	54 090	12 704	4 417
8051	Skilled nursing care facilities -----	42	96 979	45 431	10 661	3 732
8052	Intermediate care facilities -----	15	(D)	(D)	(D)	FF
8059	Nursing and personal care facilities, n.e.c. -----	3	(D)	(D)	(D)	BB
806	Hospitals -----	10	150 377	49 490	10 504	2 347
8062	General medical and surgical hospitals -----	3	(D)	(D)	(D)	GG
8063, 9	Specialty hospitals -----	7	(D)	(D)	(D)	FF
8063	Psychiatric hospitals -----	6	(D)	(D)	(D)	FF
8069	Specialty hospitals, except psychiatric -----	1	(D)	(D)	(D)	AA
807, 8, 9	Other health services -----	144	65 521	26 428	5 712	1 650
807	Medical and dental laboratories -----	72	32 442	9 749	2 308	420
8071	Medical laboratories -----	25	22 889	6 460	1 532	264
8072	Dental laboratories -----	47	9 553	3 289	1 776	156
808	Home health care services -----	30	18 231	10 484	1 943	906
809	Miscellaneous health and allied services, n.e.c. -----	42	14 848	6 195	1 461	324
8092	Kidney dialysis centers -----	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c. -----	33	12 911	5 700	1 313	268
8099	Health and allied services, n.e.c. -----	9	1 937	495	148	56
81	Legal services -----	544	192 046	74 403	16 925	2 422
823, 4, 9	Selected educational services -----	26	4 180	1 593	333	131
823	Libraries -----	2	(D)	(D)	(D)	BB
824	Vocational schools -----	7	1 095	336	83	29
8243	Data processing schools -----	1	(D)	(D)	(D)	AA
8244	Business and secretarial schools -----	4	(D)	(D)	(D)	AA
8249	Vocational schools, n.e.c. -----	2	(D)	(D)	(D)	AA
829	Schools and educational services, n.e.c. -----	17	(D)	(D)	(D)	BB
83	Social services -----	311	47 511	17 732	3 987	2 149
835	Child day care services -----	169	15 097	6 407	1 495	1 010
832, 3, 6, 9	Other social services -----	142	32 414	11 325	2 492	1 139
832	Individual and family social services -----	36	6 364	3 241	735	291
833	Job training and vocational rehabilitation services -----	12	1 034	405	81	28
836	Residential care -----	88	24 396	7 442	1 617	784
839	Social services, n.e.c. -----	6	620	237	59	36
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	852	1 069 715	437 978	101 159	11 940
871	Engineering, architectural, and surveying services -----	306	220 225	89 625	19 519	2 672
8711	Engineering services -----	178	174 846	75 222	16 515	2 119
8712	Architectural services -----	89	38 429	11 853	2 531	433
8713	Surveying services -----	39	6 950	2 550	473	120
872	Accounting, auditing, and bookkeeping services -----	363	(D)	(D)	(D)	GG
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	47	(D)	(D)	(D)	II
8731	Commercial physical and biological research -----	14	(D)	(D)	(D)	II
8731 pt.	Commercial physical research -----	12	(D)	(D)	(D)	II
8731 pt.	Commercial medical and biological research -----	2	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research -----	11	(D)	(D)	(D)	CC
8734	Testing laboratories -----	22	(D)	(D)	(D)	CC
874	Management and public relations services -----	136	201 890	77 857	19 374	2 027
8741	Management services -----	51	102 797	26 721	6 985	859
8742	Management consulting services -----	53	(D)	(D)	(D)	CC
8743	Public relations services -----	8	(D)	(D)	(D)	BB
8744	Facilities support management services -----	2	(D)	(D)	(D)	FF
8748	Business consulting services, n.e.c. -----	22	(D)	(D)	(D)	BB
89	Services, n.e.c. -----	55	19 814	7 505	1 462	212
8999 pt.	Scientific and related consulting services, except environmental -----	4	470	259	42	4
8999 pt.	Other services -----	51	19 344	7 246	1 420	208
8999 pt.	Environmental consulting -----	21	15 032	6 133	1 285	137
8999 pt.	Authors, composers, and other arts-related services -----	6	635	100	48	37
8999 pt.	Other services, n.e.c. -----	24	3 677	1 013	87	34

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total -----	921	1 088 647	446 547	109 016	22 385
7032, 704	Camps and membership lodging -----	28	(D)	(D)	(D)	BB
7032	Sporting and recreational camps -----	13	(D)	(D)	(D)	BB
704	Organization hotels and lodging houses, on membership basis -----	15	(D)	(D)	(D)	BB
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	72	20 650	7 573	1 605	613
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	15	4 032	1 336	310	132
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	8	(D)	(D)	(D)	BB
7922 pt.	Producers of live theatrical productions -----	5	(D)	(D)	(D)	AA
7922 pt.	Producers of radio and television shows, except tape -----	1	(D)	(D)	(D)	AA
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents -----	1	(D)	(D)	(D)	AA
7922 pt.	Other theatrical services -----	1	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	7	(D)	(D)	(D)	CC
7929 pt.	Dance groups and artists -----	2	(D)	(D)	(D)	BB
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations -----	4	(D)	(D)	(D)	BB
7929 pt.	Other music groups and artists -----	1	(D)	(D)	(D)	AA
7929 pt.	Other entertainers and entertainment groups -----	-	-	-	-	-
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs -----	36	13 535	5 329	1 094	406
7991 pt.	Gymnasiums and athletic clubs -----	1	(D)	(D)	(D)	AA
7997	Membership sports and recreation clubs -----	35	(D)	(D)	(D)	EE
7999 pt.	Fairs -----	2	(D)	(D)	(D)	AA
84	Museums, art galleries, and botanical and zoological gardens -----	19	(D)	(D)	(D)	BB
841	Museums and art galleries -----	17	1 521	609	124	53
842	Arboreta and botanical or zoological gardens -----	2	(D)	(D)	(D)	AA
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	103	788 672	331 010	81 843	14 949
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists -----	19	12 277	6 059	1 481	271
8011 pt.	General medical clinics -----	19	12 277	6 059	1 481	271
8021 pt.	Dental clinics -----	-	-	-	-	-
805	Nursing and personal care facilities -----	24	34 039	16 485	4 190	1 298
8051	Skilled nursing care facilities -----	8	21 970	10 208	2 657	890
8052	Intermediate care facilities -----	13	(D)	(D)	(D)	EE
8059	Nursing and personal care facilities, n.e.c. -----	3	(D)	(D)	(D)	CC
806	Hospitals -----	44	730 153	303 173	74 772	13 079
8062	General medical and surgical hospitals -----	39	683 596	273 175	66 829	11 842
8062 pt.	General medical and surgical hospitals, nongovernment -----	10	379 748	146 585	35 002	6 081
8062 pt.	General medical and surgical hospitals, government -----	29	303 848	126 590	31 827	5 761
8063, 9	Specialty hospitals -----	5	46 557	29 998	7 943	1 237
8063	Psychiatric hospitals -----	2	(D)	(D)	(D)	EE
8063 pt.	Psychiatric hospitals, nongovernment -----	-	-	-	-	-
8063 pt.	Psychiatric hospitals, government -----	2	(D)	(D)	(D)	EE
8069	Specialty hospitals, except psychiatric -----	3	(D)	(D)	(D)	FF
8069 pt.	Specialty hospitals, except psychiatric; nongovernment -----	2	(D)	(D)	(D)	CC
8069 pt.	Specialty hospitals, except psychiatric; government -----	1	(D)	(D)	(D)	FF
808, 9	Other health services -----	16	12 203	5 293	1 400	301
808	Home health care services -----	2	(D)	(D)	(D)	BB
809	Miscellaneous health and allied services, n.e.c. -----	14	(D)	(D)	(D)	EE
8092	Kidney dialysis centers -----	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c. -----	12	(D)	(D)	(D)	EE
8099	Health and allied services, n.e.c. -----	2	(D)	(D)	(D)	AA
8111 pt.	Legal aid societies and similar legal services -----	7	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services -----	12	(D)	(D)	(D)	BB
823	Libraries -----	3	(D)	(D)	(D)	BB
824	Vocational schools -----	2	(D)	(D)	(D)	AA
8243	Data processing schools -----	-	-	-	-	-
8244	Business and secretarial schools -----	-	-	-	-	-
8249	Vocational schools, n.e.c. -----	2	(D)	(D)	(D)	AA
829	Schools and educational services, n.e.c. -----	7	965	189	46	33
83	Social services -----	343	99 509	39 311	9 278	3 913
835	Child day care services -----	51	7 050	3 717	885	429
832, 3, 6, 9	Other social services -----	292	92 459	35 594	8 393	3 484
832	Individual and family social services -----	159	24 706	10 462	2 572	1 104
833	Job training and vocational rehabilitation services -----	27	27 495	10 515	2 419	1 192
836	Residential care -----	34	15 102	7 471	1 714	640
839	Social services, n.e.c. -----	72	25 156	7 146	1 688	548
861, 2, 4, 9	Selected membership organizations -----	337	80 026	23 027	5 636	1 730
861	Business associations -----	84	19 665	6 407	1 588	306
864	Civic, social, and fraternal associations -----	187	34 262	10 518	2 569	1 182
862, 9	Other membership organizations -----	66	26 099	6 102	1 479	242
862	Professional membership organizations -----	13	12 820	2 197	576	43
869	Membership organizations, n.e.c. -----	53	13 279	3 905	903	199

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	19	(D)	(D)	(D)	FF
873	Research, development, and testing services	11	(D)	(D)	(D)	FF
8731	Commercial physical and biological research	5	(D)	(D)	(D)	FF
8732	Commercial economic, sociological, and educational research	1	(D)	(D)	(D)	AA
8733	Noncommercial research organizations	5	(D)	(D)	(D)	BB
8734	Testing laboratories	—	—	—	—	—
874 ex. 8744	Management and public relations services, except facilities support management services	8	(D)	(D)	(D)	BB
8741	Management services	1	(D)	(D)	(D)	AA
8742	Management consulting services	—	—	—	—	—
8743	Public relations services	1	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c.	6	(D)	(D)	(D)	BB

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	473 509	54 136	20 532	9
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	716 919	34 418	9 389	21
7011	Hotels and motels	838 516	33 961	9 298	25
7011 pt.	Hotels	1 654 514	33 739	9 696	49
7011 pt.	Hotels, 25 guestrooms or more	2 292 297	33 724	9 752	68
7011 pt.	Hotels, less than 25 guestrooms	132 065	34 403	7 353	4
7011 pt.	Motels, motor hotels, and tourist courts	334 518	34 654	8 048	10
7011 pt.	Motels, tourist courts	288 788	34 168	7 625	8
7011 pt.	Motor hotels	612 708	36 130	9 329	17
702, 3	Other lodging places	159 600	50 936	12 691	3
702	Rooming and boarding houses	99 600	19 920	2 320	5
703	Camps and recreational vehicle parks	165 055	55 693	14 282	3
72	Personal services	155 955	32 605	10 288	5
721	Laundry, cleaning, and garment services	227 807	33 414	11 169	7
7211	Power laundries, family and commercial*	(D)	(D)	(D)	(D)
7213	Linen supply*	(D)	(D)	(D)	(D)
7215	Coin-operated laundries and drycleaning	115 487	31 278	7 542	4
7216	Drycleaning plants, except rug cleaning*	179 400	26 217	9 866	7
7217	Carpet and upholstery cleaning	130 326	29 678	8 084	4
7218	Industrial laundriers*	1 289 200	45 077	17 469	29
7212, 9	Other laundry, cleaning, and garment services*	(D)	(D)	(D)	(D)
7212	Garment pressing, and agents for laundries and drycleaners	(D)	(D)	(D)	(D)
7219	Laundry and garment services, n.e.c.*	55 167	28 783	7 435	2
722	Photographic studios, portrait	179 845	43 103	9 289	4
723, 4	Beauty and barber shops	92 257	21 886	8 808	4
723	Beauty shops	93 750	21 723	8 731	4
724	Barber shops	67 105	26 563	11 042	3
725	Shoe repair shops and shoeshine parlors	120 667	38 786	8 036	3
726	Funeral service and crematories	381 508	98 405	22 028	4
729	Miscellaneous personal services	97 902	23 069	7 176	4
7291	Tax return preparation services	119 049	21 222	8 665	6
7299	Miscellaneous personal services, n.e.c.	87 329	24 524	6 003	4
73	Business services	336 568	31 040	13 932	11
731	Advertising	335 784	46 532	18 461	7
7311	Advertising agencies	250 920	50 184	23 536	5
7312	Outdoor advertising services	(D)	(D)	(D)	(D)
7313	Radio, television, publishers' advertising representatives	441 833	64 659	21 927	7
7319	Advertising, n.e.c.	(D)	(D)	(D)	(D)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	359 423	42 285	16 975	9
7322	Adjustment and collection services	301 068	39 662	15 180	8
7323	Credit reporting services	680 375	50 398	22 528	14
733	Mailing, reproduction, commercial art and photography, and stenographic services	208 884	57 686	15 015	4
7331	Direct mail advertising services	272 857	37 451	10 216	7
7334	Photocopying and duplicating services	311 733	52 539	15 180	6
7335, 6	Commercial photography, art, and graphics	195 600	70 416	18 160	3
7335	Commercial photography	286 200	84 176	16 725	3
7336	Commercial art and graphic design	150 300	60 932	19 149	2
7338	Secretarial and court reporting services	159 143	56 405	12 949	3
734	Services to dwellings and other buildings	170 552	15 933	7 491	11
7342	Disinfecting and pest control services	233 353	52 893	21 800	4
7349	Building cleaning and maintenance services, n.e.c.	165 369	14 734	7 027	11

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
73	Business services—Con.				
735	Miscellaneous equipment rental and leasing	412 786	72 087	16 237	6
7352	Medical equipment rental and leasing	432 500	86 500	23 250	5
7353	Heavy construction equipment rental and leasing	481 786	76 648	20 920	6
7359	Equipment rental and leasing, n.e.c.	394 661	69 317	14 275	6
736	Personnel supply services	1 045 473	16 600	13 346	63
7361	Employment agencies	97 063	23 530	10 076	4
7363	Help supply services	1 434 564	16 465	13 410	87
7363 pt.	Temporary help supply	1 154 848	16 512	12 299	70
7363 pt.	Help supply, except temporary	2 973 000	16 365	15 761	182
737	Computer programming, data processing, and other computer related services	517 234	92 338	39 145	6
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	586 247	96 455	46 577	6
7371	Computer programming services	605 750	109 308	58 470	6
7372	Prepackaged software	600 550	81 707	32 864	7
7373	Computer integrated systems	450 444	73 709	25 709	6
7374, 5, 6	Data processing services	543 227	82 421	24 379	7
7374, 5	Computer processing, information retrieval	(D)	(D)	(D)	(D)
7376	Computer facilities management services	(D)	(D)	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	314 276	87 635	26 288	4
7377	Computer rental and leasing	(D)	(D)	(D)	(D)
7378	Computer maintenance and repair	341 063	88 016	25 016	4
7379	Computer related services, n.e.c.	(D)	(D)	(D)	(D)
738	Miscellaneous business services	247 714	33 444	11 179	7
7381, 2	Detective agencies and protective services	249 357	17 339	8 402	14
7381	Detective, guard, and armored car services	233 297	15 012	8 141	16
7382	Security systems services	368 200	63 483	13 586	6
7383	News syndicates	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories*	267 139	47 374	13 148	6
7389	Business services, n.e.c.	(D)	(D)	(D)	(D)
7389 pt.	Sign painting shops	147 100	35 024	13 095	4
7389 pt.	Interior designing	444 700	143 452	15 935	3
7389 pt.	Telephone answering services	182 429	26 061	12 602	7
7389 pt.	Other business services	(D)	(D)	(D)	(D)
75	Automotive repair, services, and parking	262 122	61 106	14 518	4
751	Automotive rental and leasing, without drivers	511 100	82 702	14 667	6
7513	Truck rental and leasing, without drivers	506 857	99 944	17 014	5
7514, 5	Passenger car rental and leasing	512 750	77 559	13 966	7
7514	Passenger car rental	(D)	(D)	(D)	(D)
7515	Passenger car leasing	(D)	(D)	(D)	(D)
7519	Utility trailer and recreational vehicle rental	—	—	—	—
752	Automobile parking	183 267	41 652	7 242	4
753	Automotive repair shops	250 882	70 634	16 703	4
7532	Top, body, and upholstery repair shops and paint shops	292 034	69 551	18 506	4
7532 pt.	Top and body repair shops	299 386	70 494	18 621	4
7532 pt.	Paint shops	170 000	50 000	16 118	3
7538	General automotive repair shops	211 046	68 319	15 579	3
7538 pt.	General automotive repair shops, except diesel	206 143	68 463	15 337	3
7538 pt.	Diesel repair shops	254 065	67 316	17 274	4
7533, 4, 6, 7, 9	Other automotive repair shops	283 500	76 011	16 196	4
7533	Automotive exhaust system repair shops	269 000	75 451	16 695	4
7534	Tire retreading and repair shops	600 077	98 747	16 329	6
7536	Automotive glass replacement shops	302 063	90 336	16 832	3
7537	Automotive transmission repair shops	273 111	61 966	16 697	4
7539	Automotive repair shops, n.e.c.	206 226	66 242	15 109	3
7539 pt.	Radiator repair	(D)	(D)	(D)	(D)
7539 pt.	Brake, front end, and wheel alignment	191 313	69 568	13 318	3
7539 pt.	Automotive electrical and fuel system services	255 474	64 720	18 160	4
7539 pt.	Other automotive repair shops, n.e.c.	(D)	(D)	(D)	(D)
754	Automotive services, except repair	223 422	29 200	9 205	8
7542	Carwashes	194 345	23 483	7 746	8
7549	Automotive services, except repair and carwashes	256 490	36 952	11 184	7
76	Miscellaneous repair services	262 051	64 353	16 754	4
762	Electrical repair shops	317 891	52 982	16 899	6
7622	Radio and television repair shops	224 903	47 429	16 054	5
7623, 9	Other electrical and electronic repair shops	365 148	54 998	17 205	7
7623	Refrigeration and air-conditioning service and repair shops	410 867	83 284	23 500	5
7629	Electrical and electronic repair shops, n.e.c.	350 239	48 674	15 798	7
763	Watch, clock, and jewelry repair	—	—	—	—
764	Reupholstery and furniture repair	127 769	58 281	14 684	2
769	Miscellaneous repair and related services	254 395	73 220	16 806	3
7692	Welding repair	158 813	55 239	13 837	3
7694	Armature rewinding shops	538 143	80 721	24 536	7
7699	Repair shops and related services, n.e.c.	236 494	74 392	15 235	3
78, 79, 84	Amusement and recreation services, including motion pictures and museums	264 571	35 087	8 200	8
781, 2	Motion picture production, distribution, and services	260 067	41 946	13 591	6
783	Motion picture theaters	350 147	43 134	5 589	8
7832	Motion picture theaters, except drive-in	388 593	42 774	5 493	9
7833	Drive-in motion picture theaters	98 111	55 188	8 813	2
784	Video tape rental	182 020	37 699	6 774	5

See footnotes at end of table.

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

IDAHO ID-13

Table 2a. **Selected Ratios for Firms Subject to Federal Income Tax for the State: 1992** —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.				
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	125 800	48 385	20 231	3
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	(D)	(D)	(D)	(D)
793	Bowling centers	239 733	20 877	5 880	11
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	280 064	36 267	9 300	8
794	Commercial sports	1 136 727	40 863	11 732	28
7941	Professional sports clubs, managers, promoters	305 250	61 050	30 150	5
7948	Racing, including track operation	1 611 857	39 451	10 444	41
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	251 595	35 665	8 982	7
791	Dance studios, schools, and halls	95 071	18 486	4 139	5
7991	Physical fitness facilities	287 633	21 919	5 998	13
7992	Public golf courses	373 939	57 664	16 790	6
7993	Coin-operated amusement devices	358 560	77 276	14 793	5
7996	Amusement parks	1 423 500	167 471	52 088	9
7997	Membership sports and recreation clubs	301 667	33 797	9 788	9
7999, 84	Amusement and recreation services, including museums, n.e.c.	182 737	32 227	7 269	6
7999 pt.	Concession operators of amusement devices and rides	118 500	118 500	33 250	1
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)	(D)	(D)
7999 pt., 84	Other recreation and amusements, including museums	(D)	(D)	(D)	(D)
80	Health services	569 074	58 313	24 571	10
801	Offices and clinics of doctors of medicine	598 205	87 256	43 970	7
8011 pt.	Offices of doctors of medicine	593 214	87 865	44 794	7
8011 pt.	General medical clinics	896 000	68 484	18 611	13
802	Offices and clinics of dentists	330 156	61 516	20 018	5
803	Offices and clinics of doctors of osteopathy	369 000	71 597	31 328	5
804	Offices and clinics of other health practitioners	206 296	66 310	15 229	3
8041	Offices and clinics of chiropractors	167 687	68 926	12 957	2
8042	Offices and clinics of optometrists	261 777	68 927	13 902	4
8043	Offices and clinics of podiatrists	310 765	67 731	21 218	5
8049	Offices and clinics of health practitioners, n.e.c.	183 291	58 623	18 255	3
805	Nursing and personal care facilities	1 892 100	25 702	12 246	74
8051	Skilled nursing care facilities	2 309 024	25 986	12 173	89
8052	Intermediate care facilities	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	(D)	(D)	(D)	(D)
806	Hospitals	15 037 700	64 072	21 086	235
8062	General medical and surgical hospitals	(D)	(D)	(D)	(D)
8063, 9	Specialty hospitals	(D)	(D)	(D)	(D)
807, 8, 9	Other health services	455 007	39 710	16 017	11
807	Medical and dental laboratories	450 583	77 243	23 212	6
8071	Medical laboratories	915 560	86 701	24 470	11
8072	Dental laboratories	203 255	61 237	21 083	3
808	Home health care services	607 700	20 123	11 572	30
809	Miscellaneous health and allied services, n.e.c.	353 524	45 827	19 120	8
8092	Kidney dialysis centers	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	391 242	48 175	21 269	8
8099	Health and allied services, n.e.c.	215 222	34 589	8 839	6
81	Legal services	353 026	79 292	30 720	4
823, 4, 9	Selected educational services	160 769	31 908	12 160	5
823	Libraries	(D)	(D)	(D)	(D)
824	Vocational schools	156 429	37 759	11 586	4
829	Schools and educational services, n.e.c.	(D)	(D)	(D)	(D)
83	Social services	152 768	22 108	8 251	7
835	Child day care services	89 331	14 948	6 344	6
832, 3, 6, 9	Other social services	228 268	28 458	9 943	8
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 255 534	89 591	36 682	14
871	Engineering, architectural, and surveying services	719 690	82 420	33 542	9
8711	Engineering services	982 281	82 513	35 499	12
8712	Architectural services	431 787	86 751	27 374	5
8713	Surveying services	178 205	57 917	21 250	3
872	Accounting, auditing, and bookkeeping services	(D)	(D)	(D)	(D)
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	(D)	(D)	(D)	(D)
8731	Commercial physical and biological research	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research	(D)	(D)	(D)	(D)
8734	Testing laboratories	(D)	(D)	(D)	(D)
874	Management and public relations services	1 484 485	99 600	38 410	15
8741	Management services	2 015 627	119 671	31 107	17
8742	Management consulting services	(D)	(D)	(D)	(D)
8743	Public relations services	(D)	(D)	(D)	(D)
8744	Facilities support management services	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c.	(D)	(D)	(D)	(D)
89	Services, n.e.c.	360 255	93 462	35 401	4

¹Based on number of employees for pay period including March 12.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)	Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	1 182 027	48 633	1 092 529	44 951	19 948	24
7032, 704	Camps and membership lodging	(D)	(D)	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	286 806	33 687	276 333	32 457	12 354	9
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	7 657 010	52 758	7 102 728	48 938	22 143	145
8011 pt., 8021 pt. 805	Clinics of doctors of medicine and dentists	646 158	45 303	649 474	45 535	22 358	14
	Nursing and personal care facilities	1 418 292	26 224	1 306 208	24 152	12 700	54
806	Hospitals	16 594 386	55 826	15 341 932	51 613	23 180	297
8062	General medical and surgical hospitals	17 528 103	57 726	16 176 410	53 275	23 068	304
8063, 9	Specialty hospitals	9 311 400	37 637	8 833 000	35 703	24 251	247
808, 9	Other health services	762 688	40 542	802 938	42 681	17 585	19
8111 pt.	Legal aid societies and similar legal services	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	(D)	(D)	(D)	(D)	(D)	(D)
83	Social services	290 114	25 430	262 997	23 053	10 046	11
835	Child day care services	138 235	16 434	133 922	15 921	8 664	8
832, 3, 6, 9	Other social services	316 640	26 538	285 541	23 932	10 216	12
832	Individual and family social services	155 384	22 379	148 245	21 351	9 476	7
833	Job training and vocational rehabilitation services	1 018 333	23 066	974 407	22 071	8 821	44
836	Residential care	444 176	23 597	423 529	22 500	11 673	19
839	Social services, n.e.c.	349 389	45 905	265 250	34 850	13 040	8
861, 2, 4, 9	Selected membership organizations	237 466	46 258	224 504	43 733	13 310	5
861	Business associations	234 107	64 265	220 155	60 435	20 938	4
864	Civic, social, and fraternal associations	183 219	28 986	174 610	27 624	8 898	6
862, 9	Other membership organizations	395 439	107 847	371 409	101 293	25 215	4
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	(D)	(D)	(D)	(D)	(D)	(D)
873	Research, development, and testing services	(D)	(D)	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)	(D)	(D)	(D)	(D)

¹Based on number of employees for pay period including March 12.

Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1992 and 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
	Total	7 265	6 239	3 440 046	2 063 924	66.7	1 304 709	789 467	65.3	63 545	47 621
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	335	303	240 168	131 562	82.6	65 518	35 277	85.7	6 978	4 996
7011	Hotels and motels	275	256	230 592	126 289	82.6	63 132	33 941	86.0	6 790	4 848
7011 pt.	Hotels	105	74	173 724	82 908	109.5	49 926	23 799	109.8	5 149	3 052
7011 pt.	Hotels, 25 guestrooms or more	74	49	169 630	80 691	110.2	49 051	23 432	109.3	5 030	2 962
7011 pt.	Hotels, less than 25 guestrooms	31	25	4 094	2 217	84.7	875	367	138.4	119	90
7011 pt.	Motels, motor hotels, and tourist courts ..	170	182	56 868	43 381	31.1	13 206	10 142	30.2	1 641	1 796
7011 pt.	Motels, tourist courts	146	162	42 163	28 353	48.7	9 409	5 982	57.3	1 234	1 052
7011 pt.	Motor hotels	24	20	14 705	15 028	-2.1	3 797	4 160	-8.7	407	744
702, 3	Other lodging places	60	47	9 576	5 273	81.6	2 386	1 336	78.6	188	148
702	Rooming and boarding houses	5	8	498	829	-39.9	58	184	-68.5	25	28
703	Camps and recreational vehicle parks	55	39	9 078	4 444	104.3	2 328	1 152	102.1	163	120

**Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the State:
1992 and 1987 — Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
72	Personal services -----	775	696	120 865	80 016	51.1	38 139	26 574	43.5	3 707	3 231
721	Laundry, cleaning, and garment services ---	181	141	41 233	26 695	54.5	13 782	8 865	55.5	1 234	1 021
7211	Power laundries, family and commercial* ---	2	4	(D)	425	(D)	(D)	163	(D)	AA	24
7213	Linen supply* -----	4	5	(D)	9 581	(D)	(D)	3 238	(D)	CC	233
7215	Coin-operated laundries and drycleaning ---	39	37	4 504	3 552	26.8	1 086	878	23.7	144	162
7216	Drycleaning plants, except rug cleaning* ---	70	55	12 558	7 650	64.2	4 726	2 588	82.6	479	347
7217	Carpet and upholstery cleaning -----	46	26	5 995	2 490	140.8	1 633	887	84.1	202	164
7218	Industrial laundries* -----	5	3	6 446	2 399	168.7	2 498	940	165.7	143	61
7212, 9	Other laundry, cleaning, and garment services* -----	15	11	(D)	598	(D)	(D)	171	(D)	BB	30
722	Photographic studios, portrait -----	58	47	10 431	6 015	73.4	2 248	1 449	55.1	242	186
723, 4	Beauty and barber shops -----	339	363	31 275	24 113	29.7	12 587	10 404	21.0	1 429	1 374
723	Beauty shops -----	320	339	30 000	23 182	29.4	12 057	10 032	20.2	1 381	1 336
724	Barber shops -----	19	24	1 275	931	36.9	530	372	42.5	48	38
725	Shoe repair shops and shoeshine parlors ---	9	4	1 086	'337	222.3	225	'85	164.7	28	'7
726	Funeral service and crematories -----	65	64	24 798	17 231	43.9	5 551	4 192	32.4	252	252
729	Miscellaneous personal services -----	123	77	12 042	5 796	107.8	3 746	1 613	132.2	522	393
7291	Tax return preparation services -----	41	31	4 881	2 188	123.1	1 993	738	170.1	230	245
7299	Miscellaneous personal services, n.e.c. ---	82	46	7 161	3 608	98.5	1 753	875	100.3	292	148
73	Business services -----	905	664	304 594	163 240	86.6	136 715	76 548	78.6	9 813	6 742
731	Advertising -----	37	43	12 424	9 767	27.2	4 929	3 663	34.6	267	264
7311	Advertising agencies -----	25	26	6 273	4 112	52.6	2 942	1 769	66.3	125	97
7312	Outdoor advertising services -----	2	3	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
7313	Radio, television, publishers' advertising representatives -----	6	11	2 651	(D)	(D)	899	(D)	(D)	41	BB
7319	Advertising, n.e.c. -----	4	3	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	52	47	18 690	11 519	62.3	7 503	4 384	71.1	442	374
7322	Adjustment and collection services -----	44	35	13 247	5 782	129.1	5 070	2 261	124.2	334	189
7323	Credit reporting services -----	8	12	5 443	5 737	-5.1	2 433	2 123	14.6	108	185
733	Mailing, reproduction, commercial art and photography, and stenographic services ---	95	62	19 844	9 717	104.2	5 165	2 857	80.8	344	248
7331	Direct mail advertising services -----	7	5	1 910	988	93.3	521	295	76.6	51	34
7334	Photocopying and duplicating services ---	15	11	4 676	1 658	182.0	1 351	476	183.8	89	42
7335, 6	Commercial photography, art, and graphics -----	45	28	8 802	4 312	104.1	2 270	1 388	63.5	125	84
7335	Commercial photography -----	15	11	4 293	2 149	99.8	853	628	35.8	51	41
7336	Commercial art and graphic design -----	30	17	4 509	2 163	108.5	1 417	760	86.4	74	43
7338	Secretarial and court reporting services ---	28	18	4 456	2 759	61.5	1 023	698	46.6	79	88
734	Services to dwellings and other buildings ---	223	143	38 033	22 012	72.8	17 882	11 217	59.4	2 387	2 336
7342	Disinfecting and pest control services -----	17	10	3 967	1 542	157.3	1 635	629	159.9	75	47
7349	Building cleaning and maintenance services, n.e.c. -----	206	133	34 066	20 470	66.4	16 247	10 588	53.4	2 312	2 289
735	Miscellaneous equipment rental and leasing -----	84	71	34 674	14 257	143.2	7 810	3 194	144.5	481	249
7352	Medical equipment rental and leasing -----	8	2	3 460	(D)	(D)	930	(D)	(D)	40	AA
7353	Heavy construction equipment rental and leasing -----	14	8	6 745	(D)	(D)	1 841	(D)	(D)	88	BB
7359	Equipment rental and leasing, n.e.c. -----	62	61	24 469	10 981	122.8	5 039	2 509	100.8	353	220
736	Personnel supply services -----	55	35	57 501	17 695	225.0	46 231	13 050	254.3	3 464	1 051
7361	Employment agencies -----	16	18	1 553	'1 359	14.3	665	'448	48.4	66	'110
7363	Help supply services -----	39	17	55 948	'17 585	218.2	45 566	'13 498	237.6	3 398	'992
737	Computer programming, data processing, and other computer related services -----	128	84	66 206	30 580	116.5	28 067	14 305	96.2	717	502
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	77	46	45 141	17 878	152.5	21 798	9 413	131.6	468	288
7371	Computer programming services -----	48	30	29 076	9 899	193.7	15 553	6 259	148.5	266	168
7372	Prepackaged software -----	20	11	12 011	5 163	132.6	4 831	2 495	93.6	147	77
7373	Computer integrated systems -----	9	5	4 054	2 816	44.0	1 414	659	114.6	55	43
7374, 5, 6	Data processing services -----	22	18	11 951	9 402	27.1	3 535	3 811	-7.2	145	159
7374, 5	Computer processing, information retrieval -----	20	17	(D)	(D)	(D)	(D)	(D)	(D)	CC	CC
7376	Computer facilities management services -----	2	1	(D)	(D)	(D)	(D)	(D)	(D)	AA	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	29	20	9 114	3 300	176.2	2 734	1 081	152.9	104	55
7377	Computer rental and leasing -----	1	3	(D)	699	(D)	(D)	175	(D)	AA	9
7378	Computer maintenance and repair -----	16	9	5 457	851	541.2	1 551	274	466.1	62	14
7379	Computer related services, n.e.c. -----	12	8	(D)	1 750	(D)	(D)	632	(D)	BB	32
738	Miscellaneous business services -----	231	179	57 222	47 693	20.0	19 128	23 878	-19.9	1 711	1 718
7381, 2	Detective agencies and protective services -----	42	38	10 473	21 776	-51.9	5 075	15 346	-66.9	604	1 041
7381	Detective, guard, and armored car services -----	37	34	8 632	20 250	-57.4	4 681	14 775	-68.3	575	1 014
7382	Security systems services -----	5	4	1 841	1 526	20.6	394	571	-31.0	29	27
7383	News syndicates -----	3	3	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
7384	Photofinishing laboratories* -----	36	26	9 617	(D)	(D)	2 669	(D)	(D)	203	CC
7389	Business services, n.e.c. -----	150	112	(D)	21 079	(D)	(D)	7 201	(D)	FF	562
7389 pt.	Sign painting shops -----	10	6	1 471	856	71.8	550	343	60.3	42	24
7389 pt.	Interior designing -----	10	4	4 447	397	1 020.2	494	41	1 104.9	31	4
7389 pt.	Telephone answering services -----	14	14	2 554	1 487	71.8	1 235	741	66.7	98	95
7389 pt.	Other business services -----	116	88	(D)	18 339	(D)	(D)	6 076	(D)	FF	439

Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1992 and 1987 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
75	Automotive repair, services, and parking --	801	638	209 960	132 842	58.1	49 885	29 520	69.0	3 436	2 561
751	Automotive rental and leasing, without drivers -----	50	55	25 555	27 896	-8.4	4 532	4 365	3.8	309	404
7513	Truck rental and leasing, without drivers --	14	16	7 096	14 757	-51.9	1 208	2 476	-51.2	71	185
7514, 5	Passenger car rental and leasing -----	36	38	18 459	(D)	(D)	3 324	(D)	(D)	238	CC
7519	Utility trailer and recreational vehicle rental -----	-	1	-	(D)	(D)	-	(D)	(D)	-	AA
752	Automobile parking -----	15	8	2 749	(D)	(D)	478	(D)	(D)	66	BB
753	Automotive repair shops -----	627	515	157 303	92 837	69.4	37 198	21 722	71.2	2 227	1 692
7532	Top, body, and upholstery repair shops and paint shops -----	176	136	51 398	25 659	100.3	13 676	6 987	95.7	739	515
7532 pt.	Top and body repair shops -----	166	129	49 698	24 198	105.4	13 128	6 618	98.4	705	492
7532 pt.	Paint shops -----	10	7	1 700	1 461	16.4	548	369	48.5	34	23
7538	General automotive repair shops -----	303	243	63 947	37 599	70.1	14 582	8 005	82.2	936	687
7538 pt.	General automotive repair shops, except diesel -----	272	226	56 071	32 948	70.2	12 561	7 125	76.3	819	626
7538 pt.	Diesel repair shops -----	31	17	7 876	4 651	69.3	2 021	880	129.7	117	61
7533, 4, 6, 7, 9	Other automotive repair shops -----	148	136	41 958	29 579	41.9	8 940	6 730	32.8	552	490
7533	Automotive exhaust system repair shops -----	23	20	6 187	4 144	49.3	1 369	844	62.2	82	74
7534	Tire retreading and repair shops -----	13	16	7 801	7 523	3.7	1 290	1 043	23.7	79	68
7536	Automotive glass replacement shops -----	32	23	9 666	5 438	77.7	1 801	1 405	28.2	107	93
7537	Automotive transmission repair shops --	27	24	7 374	5 128	43.8	1 987	1 468	35.4	119	102
7539	Automotive repair shops, n.e.c. -----	53	53	10 930	7 346	48.8	2 493	1 970	26.5	165	153
7539 pt.	Radiator repair -----	15	17	(D)	1 525	(D)	(D)	341	(D)	BB	29
7539 pt.	Brake, front end, and wheel alignment -----	16	17	3 061	2 724	12.4	586	573	2.3	44	49
7539 pt.	Automotive electrical and fuel system services -----	19	12	4 854	2 542	91.0	1 362	889	53.2	75	56
7539 pt.	Other automotive repair shops, n.e.c. -----	3	7	(D)	555	(D)	(D)	167	(D)	AA	19
754	Automotive services, except repair -----	109	60	24 353	(D)	(D)	7 677	(D)	(D)	834	EE
7542	Carwashes -----	58	36	11 272	5 180	117.6	3 718	1 720	116.2	480	267
7549	Automotive services, except repair and carwashes -----	51	24	13 081	(D)	(D)	3 959	(D)	(D)	354	CC
76	Miscellaneous repair services -----	333	293	87 263	47 495	83.7	22 719	12 796	77.5	1 356	893
762	Electrical repair shops -----	92	77	29 246	14 582	100.6	9 328	4 122	126.3	552	283
7622	Radio and television repair shops -----	31	29	6 972	5 424	28.5	2 360	1 700	38.8	147	116
7623, 9	Other electrical and electronic repair shops -----	61	48	22 274	9 158	143.2	6 968	2 422	187.7	405	167
7623	Refrigeration and air-conditioning service and repair shops -----	15	14	6 163	3 883	58.7	1 739	1 116	55.8	74	63
7629	Electrical and electronic repair shops, n.e.c. -----	46	34	16 111	5 275	205.4	5 229	1 306	300.4	331	104
763	Watch, clock, and jewelry repair -----	-	2	-	(D)	(D)	-	(D)	(D)	-	AA
764	Reupholstery and furniture repair -----	26	33	3 322	(D)	(D)	837	(D)	(D)	57	BB
769	Miscellaneous repair and related services --	215	181	54 695	30 441	79.7	12 554	8 057	55.8	747	541
7692	Welding repair -----	32	33	5 082	4 990	1.8	1 273	1 376	-7.5	92	103
7694	Armature rewinding shops -----	21	23	11 301	6 572	72.0	3 435	2 027	69.5	140	107
7699	Repair shops and related services, n.e.c. -	162	125	38 312	18 879	102.9	7 846	4 654	68.6	515	331
78, 79, 84	Amusement and recreation services, including motion pictures and museums --	594	462	157 155	77 510	102.8	36 726	18 705	96.3	4 479	3 559
781, 2	Motion picture production, distribution, and services -----	15	12	3 901	1 219	220.0	1 264	358	253.1	93	30
783	Motion picture theaters -----	68	65	23 810	14 863	60.2	3 085	2 329	32.5	552	521
7832	Motion picture theaters, except drive-in --	59	54	22 927	14 227	61.2	2 944	2 166	35.9	536	504
7833	Drive-in motion picture theaters -----	9	11	883	636	38.8	141	163	-13.5	16	17
784	Video tape rental -----	99	55	18 020	7 699	134.1	3 238	1 371	136.2	478	220
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	10	3	1 258	456	175.9	526	153	243.8	26	25
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	4	-	(D)	-	(D)	(D)	-	(D)	AA	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups --	6	3	(D)	456	(D)	(D)	153	(D)	AA	25
793	Bowling centers -----	60	47	14 384	10 284	39.9	4 051	2 792	45.1	689	502
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	342	280	95 782	42 989	122.8	24 562	11 702	109.9	2 641	2 261
794	Commercial sports -----	11	10	12 504	1 627	668.5	3 590	521	589.1	306	59
7941	Professional sports clubs, managers, promoters -----	4	4	1 221	993	23.0	603	405	48.9	20	30
7948	Racing, including track operation -----	7	6	11 283	634	1 679.7	2 987	116	2 475.0	286	29
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	331	270	83 278	41 362	101.3	20 972	11 181	87.6	2 335	2 202
791	Dance studios, schools, and halls -----	14	13	1 331	(D)	(D)	298	(D)	(D)	72	BB
7991	Physical fitness facilities -----	49	47	14 094	7 381	90.9	3 857	2 160	78.6	643	498
7992	Public golf courses -----	33	23	12 340	4 792	157.5	3 593	1 279	180.9	214	152
7993	Coin-operated amusement devices -----	25	20	8 964	4 994	79.5	1 716	973	76.4	116	95
7996	Amusement parks -----	4	1	5 694	(D)	(D)	1 771	(D)	(D)	34	BB
7997	Membership sports and recreation clubs -----	27	27	8 145	5 337	52.6	2 359	1 596	47.8	241	257
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	179	139	32 710	18 612	75.7	7 378	5 035	46.5	1 015	1 118

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

IDAHO ID-17

**Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the State:
1992 and 1987 — Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
80	Health services	1 734	1 619	986 775	574 596	71.7	415 796	240 427	72.9	16 922	12 728
801	Offices and clinics of doctors of medicine ..	728	712	435 493	277 661	56.8	219 454	132 134	66.1	4 991	4 230
8011 pt.	Offices of doctors of medicine	716	696	424 741	271 229	56.6	216 532	130 322	66.2	4 834	4 079
8011 pt.	General medical clinics	12	16	10 752	6 432	67.2	2 922	1 812	61.3	157	151
802	Offices and clinics of dentists	455	446	150 221	96 066	56.4	48 884	31 653	54.4	2 442	2 184
803	Offices and clinics of doctors of osteopathy	13	13	4 797	2 962	62.0	2 099	1 487	41.2	67	58
804	Offices and clinics of other health practitioners	324	247	66 840	38 440	73.9	15 351	8 645	77.6	1 008	769
8041	Offices and clinics of chiropractors	134	96	22 470	15 432	45.6	4 224	3 178	32.9	326	309
8042	Offices and clinics of optometrists	94	94	24 607	16 186	52.0	4 963	3 213	54.5	357	293
8043	Offices and clinics of podiatrists	17	17	5 283	2 696	96.0	1 655	724	128.6	78	51
8049	Offices and clinics of health practitioners, n.e.c.	79	40	14 480	4 126	250.9	4 509	1 530	194.7	247	116
805	Nursing and personal care facilities	60	66	113 526	55 289	105.3	54 090	27 655	95.6	4 417	2 962
8051	Skilled nursing care facilities	42	43	96 979	45 663	112.4	45 431	23 413	94.0	3 732	2 577
8052	Intermediate care facilities	15	14	(D)	3 935	(D)	(D)	1 868	(D)	FF	174
8059	Nursing and personal care facilities, n.e.c.	3	9	(D)	5 691	(D)	(D)	2 374	(D)	BB	211
806	Hospitals	10	9	150 377	66 561	125.9	49 490	26 115	89.5	2 347	1 612
807, 8, 9	Other health services	144	126	65 521	37 617	74.2	26 428	12 738	107.5	1 650	913
807	Medical and dental laboratories	72	64	32 442	20 970	54.7	9 749	7 093	37.4	420	423
8071	Medical laboratories	25	28	22 889	15 274	49.9	6 460	4 852	33.1	264	281
8072	Dental laboratories	47	36	9 553	5 696	67.7	3 289	2 241	46.8	156	142
808	Home health care services	30	19	18 231	3 981	358.0	10 484	1 753	498.1	906	253
809	Miscellaneous health and allied services, n.e.c.	42	43	14 848	13 044	13.8	6 195	4 171	48.5	324	282
8092	Kidney dialysis centers	—	—	—	—	—	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	33	29	12 911	8 896	45.1	5 700	2 828	101.6	268	177
8099	Health and allied services, n.e.c.	9	14	1 937	4 148	-53.3	495	1 343	-63.1	56	105
81	Legal services	544	508	192 046	145 504	32.0	74 403	51 406	44.7	2 422	2 295
823, 4, 9	Selected educational services	26	26	4 180	4 237	-1.3	1 593	1 554	2.5	131	133
823	Libraries	2	—	(D)	—	(D)	(D)	—	(D)	BB	—
824	Vocational schools	7	8	1 095	(D)	(D)	336	(D)	(D)	29	BB
829	Schools and educational services, n.e.c.	17	18	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
83	Social services	311	249	47 511	26 177	81.5	17 732	10 028	76.8	2 149	1 470
835	Child day care services	169	139	15 097	7 719	95.6	6 407	3 236	98.0	1 010	677
832, 3, 6, 9	Other social services	142	110	32 414	18 458	75.6	11 325	6 792	66.7	1 139	793
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) ..	852	731	1 069 715	676 478	58.1	437 978	285 246	53.5	11 940	8 917
871	Engineering, architectural, and surveying services	306	232	220 225	138 444	59.1	89 625	52 008	72.3	2 672	1 834
8711	Engineering services	178	137	174 846	117 185	49.2	75 222	44 949	67.3	2 119	1 492
8712	Architectural services	89	60	38 429	16 436	133.8	11 853	5 204	127.8	433	242
8713	Surveying services	39	35	6 950	4 823	44.1	2 550	1 855	37.5	120	100
872	Accounting, auditing, and bookkeeping services	363	322	(D)	(D)	(D)	(D)	(D)	(D)	GG	GG
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	47	33	(D)	(D)	(D)	(D)	(D)	(D)	II	HH
8731	Commercial physical and biological research	14	9	(D)	(D)	(D)	(D)	(D)	(D)	II	HH
8732	Commercial economic, sociological, and educational research	11	7	(D)	(D)	(D)	(D)	(D)	(D)	CC	BB
8734	Testing laboratories	22	17	(D)	(D)	(D)	(D)	(D)	(D)	CC	CC
874	Management and public relations services ..	136	144	201 890	141 884	42.3	77 857	54 780	42.1	2 027	1 891
8741	Management services	51	51	102 797	(D)	(D)	26 721	(D)	(D)	859	EE
8742	Management consulting services	53	71	(D)	(D)	(D)	(D)	(D)	(D)	CC	EE
8743	Public relations services	8	6	(D)	(D)	(D)	(D)	(D)	(D)	BB	AA
8744	Facilities support management services ..	2	1	(D)	(D)	(D)	(D)	(D)	(D)	FF	GG
8748	Business consulting services, n.e.c.	22	15	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
89	Services, n.e.c.	55	50	19 814	4 267	364.4	7 505	1 386	441.5	212	96

Table 3b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1992 and 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
	Total	921	727	1 006 219	558 346	80.2	446 547	265 030	68.5	22 385	17 641
7032, 704	Camps and membership lodging	28	25	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	72	43	19 896	12 765	55.9	7 573	4 656	62.7	613	509
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	15	7	4 130	(D)	(D)	1 336	(D)	(D)	132	CC
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	36	23	12 777	10 295	24.1	5 329	3 702	43.9	406	354
7999 pt. 84	Fairs	2	1	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
	Museums, art galleries, and botanical and zoological gardens	19	12	(D)	1 148	(D)	(D)	386	(D)	BB	31
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	103	89	731 581	409 740	78.5	331 010	194 258	70.4	14 949	11 696
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	19	13	12 340	16 230	98.1	6 059	12 194	176.2	271	154
805	Nursing and personal care facilities	24	16	31 349	14 620	114.4	16 485	7 887	109.0	1 298	898
806	Hospitals	44	46	675 045	384 476	75.6	303 173	182 213	66.4	13 079	10 499
808, 9	Other health services	16	14	12 847	5 444	136.0	5 293	2 426	118.2	301	167
808	Home health care services	2	2	(D)	(D)	(D)	(D)	(D)	(D)	BB	AA
809	Miscellaneous health and allied services, n.e.c.	14	12	(D)	(D)	(D)	(D)	(D)	(D)	EE	CC
8111 pt.	Legal aid societies and similar legal services	7	8	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
823, 4, 9	Selected educational services	12	12	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
83	Social services	343	251	90 208	47 613	89.5	39 311	21 997	78.7	3 913	3 022
835	Child day care services	51	34	6 830	3 073	122.3	3 717	1 870	98.8	429	316
832, 3, 6, 9	Other social services	292	217	83 378	44 540	87.2	35 594	20 127	76.8	3 484	2 706
861, 2, 4, 9	Selected membership organizations	337	290	75 658	41 346	83.0	23 027	16 160	42.5	1 730	1 508
861	Business associations	84	75	18 493	10 157	82.1	6 407	4 566	40.3	306	236
864	Civic, social, and fraternal associations	187	157	32 652	19 975	63.5	10 518	7 750	35.7	1 182	1 047
862, 9	Other membership organizations	66	58	24 513	11 214	118.6	6 102	3 844	58.7	242	225
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	19	9	(D)	(D)	(D)	(D)	(D)	(D)	FF	FF
873	Research, development, and testing services	11	7	(D)	(D)	(D)	(D)	(D)	(D)	FF	FF
8731	Commercial physical and biological research	5	5	(D)	(D)	(D)	(D)	(D)	(D)	FF	FF
8732	Commercial economic, sociological, and educational research	1	—	(D)	—	(D)	(D)	—	(D)	AA	—
8733	Noncommercial research organizations	5	1	(D)	(D)	(D)	(D)	(D)	(D)	BB	AA
8734	Testing laboratories	—	1	—	(D)	(D)	—	(D)	(D)	—	AA
874 ex. 8744	Management and public relations services, except facilities support management services	8	2	(D)	(D)	(D)	(D)	(D)	(D)	BB	AA

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see

	Geographic area	Estab- lish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First- quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Selected kind-of-business or operation groups							
							Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)		Automotive repair, services, and parking (SIC 75)	
							Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
1	Idaho	7 265	3 440 046	1 304 709	287 259	63 545	335	240 168	775	120 865	905	304 594	801	209 960
2	Ada County	2 056	938 231	373 777	80 638	18 820	51	(D)	190	34 083	365	163 811	208	67 226
3	Boise City	1 651	827 629	335 951	72 074	15 732	44	48 161	154	29 611	280	129 244	123	47 745
4	Eagle	23	2 910	732	154	47	—	—	4	(D)	3	(D)	2	(D)
5	Garden City	95	26 182	7 754	1 806	673	4	(D)	3	291	13	8 335	46	9 284
6	Meridian	90	25 301	9 484	2 095	775	1	(D)	16	1 727	16	6 066	8	1 265
7	Balance of county	197	56 209	19 856	4 509	1 593	2	(D)	13	(D)	53	(D)	29	(D)
8	Adams County	10	(D)	(D)	(D)	AA	—	—	2	(D)	1	(D)	1	(D)
9	Bannock County	464	150 404	57 979	12 498	3 518	21	(D)	54	7 803	46	11 287	63	16 609
10	Chubbuck	34	12 479	2 893	668	339	3	1 792	4	(D)	2	(D)	10	(D)
11	Pocatello (part) ▲	409	134 831	54 203	11 639	3 070	12	8 507	49	7 156	44	(D)	50	13 073
12	Balance of county	21	3 094	883	191	109	6	(D)	1	(D)	—	(D)	3	(D)
13	Bear Lake County	23	3 904	1 016	196	88	3	(D)	3	(D)	2	(D)	2	(D)
14	Montpelier	22	(D)	(D)	(D)	BB	3	(D)	3	(D)	2	(D)	2	(D)
15	Balance of county	1	(D)	(D)	(D)	AA	—	—	—	—	—	—	—	—
16	Benewah County	35	6 849	2 757	672	194	2	(D)	5	1 071	3	(D)	7	1 363
17	Bingham County	115	30 585	9 269	2 106	666	2	(D)	16	4 774	10	1 992	21	4 265
18	Blackfoot	87	23 912	7 462	1 739	527	2	(D)	14	(D)	7	877	13	2 392
19	Shelley	16	3 675	981	208	86	—	—	2	(D)	2	(D)	4	474
20	Balance of county	12	2 998	826	159	53	—	—	—	(D)	1	(D)	4	1 399
21	Blaine County	229	143 157	46 494	11 466	2 254	13	(D)	16	(D)	38	10 612	17	4 671
22	Hailey	17	11 313	4 132	813	133	—	—	1	(D)	2	(D)	3	796
23	Ketchum	27	9 786	3 697	886	133	3	783	2	(D)	3	173	—	—
24	Balance of county	185	122 058	38 665	9 767	1 988	10	(D)	13	(D)	33	(D)	14	3 875
25	Boise County	14	(D)	(D)	(D)	BB	3	(D)	—	—	3	(D)	—	—
26	Bonner County	200	48 332	14 897	3 495	1 248	20	14 554	23	2 185	21	1 940	17	3 823
27	Sandpoint	146	31 913	9 833	2 005	658	9	5 005	20	2 039	16	1 412	15	(D)
28	Balance of county	54	16 419	5 064	1 490	590	11	9 549	3	146	5	528	2	(D)
29	Bonneville County	635	963 359	364 990	82 511	11 084	17	11 945	62	(D)	72	15 434	74	24 716
30	Ammon	2	(D)	(D)	(D)	BB	—	—	—	—	1	(D)	—	—
31	Idaho Falls	606	957 016	362 671	82 030	10 921	16	(D)	62	(D)	65	(D)	66	21 976
32	Balance of county	27	(D)	(D)	(D)	CC	1	(D)	—	—	6	(D)	8	2740
33	Boundary County	47	7 256	1 753	373	178	2	(D)	6	455	5	670	4	806
34	Butte County	9	(D)	(D)	(D)	GG	1	(D)	2	(D)	—	—	1	(D)
35	Camas County	4	(D)	(D)	(D)	BB	2	(D)	—	—	1	(D)	—	—
36	Canyon County	483	186 144	70 405	14 927	4 124	11	(D)	69	10 461	43	13 306	74	15 549
37	Caldwell	152	77 261	27 834	6 280	1 738	3	(D)	17	2 894	11	5 855	24	5 150
38	Nampa	276	96 421	38 643	7 892	2 149	6	1 817	46	6 276	26	6 394	40	9 144
39	Balance of county	55	12 462	3 928	755	237	2	(D)	6	1 291	6	1 057	10	1 255
40	Caribou County	43	5 244	1 545	328	121	3	(D)	8	393	3	413	3	610
41	Soda Springs	34	3 776	1 216	251	99	3	(D)	6	(D)	2	(D)	—	—
42	Balance of county	9	1 468	329	77	22	—	—	2	(D)	1	(D)	3	610
43	Cassia County	117	31 515	10 619	2 294	893	4	(D)	14	1 850	7	1 502	16	2 738
44	Burley (part) ▲	103	28 874	9 776	2 051	795	3	(D)	14	1 850	6	(D)	13	2 241
45	Balance of county	14	2 641	843	243	98	1	(D)	—	—	1	(D)	3	497
46	Clark County	1	(D)	(D)	(D)	AA	1	(D)	—	—	—	—	—	—
47	Clearwater County	55	7 951	2 081	474	221	6	1 064	5	351	3	(D)	5	819
48	Orofino	45	6 853	1 909	439	197	5	(D)	4	(D)	1	(D)	5	819
49	Balance of county	10	1 098	172	35	24	1	(D)	1	(D)	2	(D)	—	—
50	Custer County	30	5 486	1 652	176	88	10	2 493	1	(D)	1	(D)	—	—
51	Elmore County	80	16 767	5 581	1 332	463	5	(D)	14	1 830	8	2 183	12	1 417
52	Mountain Home	59	12 680	3 768	866	292	5	(D)	9	(D)	4	(D)	7	820
53	Balance of county	21	4 087	1 813	466	171	—	—	5	(D)	4	(D)	5	597
54	Franklin County	31	4 424	1 077	204	110	1	(D)	7	586	—	—	4	856
55	Preston	25	3 843	984	183	96	1	(D)	5	(D)	—	—	2	(D)
56	Balance of county	6	581	93	21	14	—	—	2	(D)	—	—	2	(D)
57	Fremont County	43	6 686	1 507	203	115	9	1 571	3	(D)	2	(D)	7	827
58	St. Anthony	16	1 551	257	45	26	—	—	2	(D)	2	(D)	2	(D)
59	Balance of county	27	5 135	1 250	158	89	9	1 571	1	(D)	—	—	5	(D)
60	Gem County	55	9 796	3 208	742	322	1	(D)	6	759	8	415	9	1 544
61	Emmett	51	(D)	(D)	(D)	CC	1	(D)	6	759	6	(D)	8	(D)
62	Balance of county	4	(D)	(D)	(D)	BB	—	—	—	—	2	(D)	1	(D)
63	Gooding County	52	11 163	4 580	1 089	343	1	(D)	6	604	2	(D)	7	1 044
64	Gooding	24	6 576	2 855	697	205	—	—	3	(D)	1	(D)	2	(D)
65	Balance of county	28	4 587	1 725	392	138	1	(D)	3	(D)	1	(D)	5	(D)
66	Idaho County	91	12 939	2 921	591	328	14	2 449	12	1 207	4	(D)	8	1 886
67	Grangeville	46	7 230	1 712	382	184	4	976	6	411	3	126	4	577
68	Balance of county	45	5 709	1 209	209	144	10	1 473	6	796	1	(D)	4	1 309
69	Jefferson County	35	6 181	1 909	500	268	2	(D)	3	(D)	1	(D)	2	(D)
70	Rigby	25	3 672	1 235	309	126	—	—	3	(D)	—	—	2	(D)
71	Balance of county	10	2 509	674	191	142	2	(D)	—	—	1	(D)	—	—
72	Jerome County	59	12 218	3 691	748	223	3	627	8	875	6	(D)	9	2 088
73	Jerome	48	10 515	3 233	679	192	2	(D)	6	(D)	4	(D)	6	1 548
74	Balance of county	11	1 703	458	69	31	1	(D)	2	(D)	2	(D)	3	540
75	Kootenai County	662	249 942	87 668	18 237	5 651	35	41 473	63	9 678	90	26 332	69	15 600
76	Coeur d'Alene	436	186 374	67 206	13 825	4 234	24	33 758	41	6 343	60	21 931	35	10 017
77	Hayden	22	4 102	1 432	350	91	1	(D)	2	(D)	1	(D)	5	795
78	Post Falls	81	30 384	9 481	2 118	783	4	(D)	9	1 053	11	1 840	13	2 337
79	Balance of county	123	29 082	9 549	1 944	543	6	1 992	11	(D)	18	(D)	16	2 451
80	Latah County	192	50 433	16 939	3 946	1 245	5	7 149	25	3 875	24	3 800	17	4 978
81	Moscow	166	44 022	14 155	3 305	1 093	4	(D)	23	(D)	19	3 041	15	(D)
82	Balance of county	26	6 411	2 784	641	152	1	(D)	2	(D)	5	759	2	(D)

Places With 2,500 Inhabitants or More: 1992

appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups —Con.													
Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)	
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
333	87 263	594	157 155	1 734	986 775	544	192 046	26	4 180	311	47 511	852	1 069 715
87	25 665	103	44 186	480	277 577	159	92 964	11	(D)	102	18 869	282	156 735
52	15 553	71	33 418	438	260 473	151	92 335	11	(D)	77	15 554	239	149 379
1	(D)	1	(D)	3	(D)	1	(D)	—	—	2	(D)	6	557
16	5 158	3	647	2	(D)	—	—	—	—	—	—	7	1 318
4	(D)	8	2 579	18	9 855	7	(D)	—	—	5	(D)	6	601
14	3 998	20	(D)	19	6 617	—	—	—	—	18	2 413	24	4 880
—	—	2	(D)	3	278	—	—	—	—	—	—	1	(D)
22	(D)	37	9 521	128	60 595	29	10 923	1	(D)	16	(D)	45	(D)
1	(D)	6	(D)	4	(D)	—	—	—	—	1	(D)	3	420
18	3 180	27	7 427	121	(D)	29	10 923	1	(D)	15	(D)	41	(D)
3	(D)	4	(D)	3	(D)	—	—	—	—	—	—	1	(D)
1	(D)	3	233	5	(D)	1	(D)	—	—	1	(D)	2	(D)
1	(D)	3	233	5	(D)	1	(D)	—	—	1	(D)	1	(D)
—	—	—	—	—	—	—	—	—	—	—	—	1	(D)
1	(D)	3	(D)	6	2 432	5	672	1	(D)	—	—	2	(D)
4	2 872	12	(D)	30	10 623	5	1 691	—	—	6	(D)	9	(D)
2	(D)	8	(D)	23	8 463	5	1 691	—	—	5	260	8	(D)
—	—	1	(D)	5	(D)	—	—	—	—	1	(D)	1	(D)
2	(D)	3	(D)	2	(D)	—	—	—	—	—	—	—	—
7	(D)	26	5 998	39	17 345	14	4 822	1	(D)	5	(D)	49	51 481
—	—	1	(D)	4	(D)	1	(D)	—	—	1	(D)	3	(D)
2	(D)	1	(D)	4	(D)	3	1 015	—	—	1	(D)	8	3 370
5	(D)	24	(D)	31	11 922	10	(D)	1	(D)	3	(D)	38	(D)
—	—	6	(D)	—	—	—	—	—	—	—	—	2	(D)
9	(D)	16	4 476	41	11 161	21	4 924	1	(D)	9	(D)	22	(D)
7	(D)	9	3 235	33	9 380	19	(D)	1	(D)	3	221	14	1 709
2	(D)	7	1 241	8	1 781	2	(D)	—	—	6	(D)	8	(D)
24	(D)	38	(D)	184	185 011	41	16 684	4	(D)	22	(D)	87	(D)
—	—	—	—	—	—	—	—	1	(D)	—	—	—	—
22	(D)	34	(D)	181	(D)	41	16 684	3	(D)	20	(D)	86	(D)
2	(D)	4	821	3	(D)	—	—	—	—	2	(D)	1	(D)
4	623	4	(D)	11	1 574	3	(D)	—	—	2	(D)	6	(D)
—	—	1	(D)	2	(D)	—	—	—	—	1	(D)	1	(D)
—	—	1	(D)	—	—	—	—	—	—	—	—	—	—
21	7 754	34	12 132	119	99 597	35	8 540	—	—	30	4 271	46	11 129
5	2 689	10	1 812	41	(D)	15	2 657	—	—	10	475	16	5 509
9	2 059	19	8 087	76	49 769	16	4 890	—	—	15	3 576	23	4 409
7	3 006	5	2 233	2	(D)	4	993	—	—	5	220	7	1 211
5	632	4	217	9	1 769	3	(D)	—	—	—	—	5	(D)
2	(D)	4	217	9	1 769	3	(D)	—	—	—	—	5	(D)
3	(D)	—	—	—	—	—	—	—	—	—	—	—	—
8	1 643	8	1 938	37	13 791	10	1 941	—	—	2	(D)	10	(D)
5	1 228	6	(D)	34	(D)	10	1 941	—	—	2	(D)	10	(D)
3	415	2	(D)	3	(D)	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
4	612	14	(D)	7	2 933	5	387	—	—	1	(D)	5	(D)
4	612	8	467	7	2 933	5	387	—	—	1	(D)	5	(D)
—	—	6	(D)	—	—	—	—	—	—	—	—	—	—
—	—	12	(D)	3	623	—	—	—	—	1	(D)	2	(D)
4	1 147	9	(D)	14	5 172	6	764	—	—	6	396	2	(D)
3	(D)	8	786	13	(D)	6	764	—	—	3	306	1	(D)
1	(D)	1	(D)	1	(D)	—	—	—	—	3	90	1	(D)
2	(D)	5	721	7	(D)	2	(D)	—	—	1	(D)	2	(D)
—	—	5	721	7	(D)	2	(D)	—	—	1	(D)	2	(D)
2	(D)	—	—	—	—	—	—	—	—	—	—	—	—
5	852	9	1 382	6	1 412	1	(D)	—	—	1	(D)	—	—
4	(D)	4	296	4	(D)	1	(D)	—	—	—	—	—	—
1	(D)	5	1 086	2	—	—	—	—	—	1	(D)	—	—
3	283	7	(D)	12	5 308	5	343	—	—	1	(D)	3	(D)
3	283	7	(D)	11	(D)	5	343	—	—	1	(D)	3	(D)
—	—	—	—	1	(D)	—	—	—	—	—	—	—	—
3	340	7	914	12	6 015	3	(D)	—	—	3	(D)	6	(D)
1	(D)	2	(D)	7	4 085	2	(D)	—	—	1	(D)	4	921
2	(D)	5	(D)	5	1 930	1	(D)	—	—	2	(D)	2	(D)
—	—	20	1 429	15	3 956	6	556	—	—	4	(D)	7	(D)
—	—	4	281	13	(D)	5	(D)	—	—	2	(D)	4	425
—	—	16	1 148	2	(D)	1	(D)	—	—	2	(D)	3	(D)
2	(D)	2	(D)	4	1 291	5	544	1	(D)	5	441	6	(D)
—	—	—	—	4	1 291	4	(D)	1	(D)	—	—	6	(D)
2	(D)	2	(D)	—	—	1	(D)	—	—	2	(D)	—	—
5	1 558	3	525	11	2 700	2	(D)	—	—	4	(D)	7	(D)
5	1 558	1	(D)	11	2 700	2	(D)	—	—	4	(D)	7	(D)
—	—	2	(D)	—	—	—	—	—	—	—	—	—	—
24	5 924	51	28 988	159	77 133	59	14 360	3	(D)	22	(D)	80	26 418
10	(D)	27	12 604	123	65 770	51	13 544	3	(D)	9	1 786	49	16 831
2	(D)	—	—	2	(D)	1	(D)	—	—	2	(D)	6	1 293
5	1 301	13	10 284	14	5 760	2	(D)	—	—	5	437	4	1 588
7	1 207	11	6 100	20	(D)	5	(D)	—	—	6	(D)	21	6 706
9	2 782	17	(D)	38	19 067	22	(D)	1	(D)	9	(D)	22	(D)
7	(D)	14	(D)	34	(D)	20	(D)	1	(D)	7	(D)	19	(D)
2	(D)	3	(D)	4	(D)	2	(D)	—	—	2	(D)	3	(D)

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see

	Geographic area	Estab- lish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First- quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Selected kind-of-business or operation groups							
							Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)		Automotive repair, services, and parking (SIC 75)	
							Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
1	Lemhi County -----	69	9 520	3 093	613	272	11	2 168	9	(D)	1	(D)	3	(D)
2	Salmon -----	56	8 504	2 908	586	245	9	(D)	8	486	1	(D)	3	(D)
3	Balance of county -----	13	1 016	185	27	27	2	(D)	1	(D)	—	—	—	—
4	Lewis County -----	23	(D)	(D)	(D)	BB	4	(D)	1	(D)	1	(D)	2	(D)
5	Lincoln County -----	8	(D)	(D)	(D)	BB	—	—	2	(D)	—	—	—	—
6	Madison County -----	107	30 123	10 330	2 259	781	2	(D)	17	1 830	7	913	9	2 830
7	Rexburg -----	100	29 499	10 192	2 218	760	2	(D)	13	(D)	6	(D)	8	(D)
8	Balance of county -----	7	624	138	41	21	—	—	4	(D)	1	(D)	1	(D)
9	Minidoka County -----	74	14 754	3 663	849	313	3	384	10	1 313	9	1 095	10	3 476
10	Burley (part) ▲ -----	3	219	97	12	2	—	—	—	—	1	(D)	—	—
11	Heyburn -----	4	(D)	(D)	(D)	BB	1	(D)	—	—	1	(D)	—	—
12	Rupert -----	47	10 301	2 400	573	195	1	(D)	9	(D)	2	(D)	6	2 262
13	Balance of county -----	20	(D)	(D)	(D)	BB	1	(D)	1	(D)	5	(D)	4	1 214
14	Nez Perce County -----	318	124 512	43 226	9 356	2 385	10	7 206	31	7 220	40	9 718	40	12 344
15	Lewiston -----	313	123 930	43 008	9 307	2 362	10	7 206	29	(D)	39	(D)	40	12 344
16	Balance of county -----	5	582	218	49	23	—	—	2	(D)	1	(D)	—	—
17	Oneida County -----	9	(D)	(D)	(D)	BB	1	(D)	1	(D)	—	—	—	—
18	Owyhee County -----	14	(D)	(D)	(D)	BB	1	(D)	2	(D)	1	(D)	2	(D)
19	Payette County -----	70	14 305	4 741	1 121	392	—	—	12	(D)	10	1 612	6	1 084
20	Payette -----	37	9 286	3 335	779	255	—	—	7	672	5	779	1	(D)
21	Balance of county -----	33	5 019	1 406	342	137	—	—	5	(D)	5	833	5	(D)
22	Power County -----	29	4 649	1 302	258	111	3	147	5	390	2	(D)	4	918
23	American Falls -----	25	4 164	1 167	229	98	1	(D)	5	390	1	(D)	4	918
24	Pocatello (part) ▲ -----	—	—	—	—	—	—	—	—	—	—	—	—	—
25	Balance of county -----	4	485	135	29	13	2	(D)	—	—	1	(D)	—	—
26	Shoshone County -----	79	17 199	6 132	1 538	485	7	(D)	10	(D)	6	1 032	7	1 345
27	Kellogg -----	35	11 112	4 287	1 047	340	4	(D)	6	426	2	(D)	3	(D)
28	Balance of county -----	44	6 087	1 845	491	145	3	217	4	(D)	4	(D)	4	(D)
29	Teton County -----	25	4 672	1 203	227	98	5	2 167	1	(D)	2	(D)	1	(D)
30	Twin Falls County -----	452	180 612	82 205	16 910	4 126	22	10 390	38	9 786	49	31 517	54	10 925
31	Buhl -----	33	12 705	8 285	1 024	194	3	(D)	2	(D)	1	(D)	6	1 201
32	Twin Falls -----	386	158 903	70 933	15 272	3 719	17	(D)	32	8 788	43	(D)	42	8 659
33	Balance of county -----	33	9 004	2 987	614	213	2	(D)	4	(D)	5	(D)	6	1 065
34	Valley County -----	74	22 109	7 475	1 537	525	16	9 856	6	(D)	4	(D)	3	(D)
35	Washington County -----	44	9 675	3 170	707	223	2	(D)	7	(D)	4	1 016	3	611
36	Weiser -----	36	8 723	2 881	663	208	1	(D)	7	(D)	2	(D)	3	611
37	Balance of county -----	8	952	289	44	15	1	(D)	—	—	2	(D)	—	—

Places With 2,500 Inhabitants or More: 1992 —Con.

appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups —Con.													
Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)	
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
2	(D)	18	1 344	12	3 789	4	399	—	—	2	(D)	7	(D)
—	—	11	862	12	3 789	4	399	—	—	2	(D)	6	(D)
2	(D)	7	482	—	—	—	—	—	—	—	—	1	(D)
2	(D)	7	(D)	2	(D)	3	150	—	—	1	(D)	—	—
1	(D)	2	(D)	2	(D)	—	—	—	—	1	(D)	—	—
5	967	9	1 427	38	14 610	9	1 534	—	—	1	(D)	9	(D)
5	967	9	1 427	38	14 610	9	1 534	—	—	1	(D)	8	(D)
—	—	—	—	—	—	—	—	—	—	—	—	—	—
6	1 620	6	(D)	17	3 961	5	1 021	—	—	4	423	4	(D)
—	—	1	(D)	1	(D)	—	—	—	—	—	—	—	—
—	—	1	(D)	—	—	—	—	—	—	1	(D)	—	—
2	(D)	2	(D)	14	3 648	5	1 021	—	—	2	(D)	4	(D)
4	(D)	2	(D)	2	(D)	—	—	—	—	1	(D)	—	—
16	4 782	23	5 187	92	59 119	24	7 554	2	(D)	14	2 911	26	(D)
15	(D)	23	5 187	92	59 119	24	7 554	2	(D)	13	(D)	26	(D)
1	(D)	—	—	—	—	—	—	—	—	1	(D)	—	—
1	(D)	2	(D)	2	(D)	1	(D)	—	—	1	(D)	—	—
2	(D)	3	324	3	(D)	—	—	—	—	—	—	—	—
4	559	3	(D)	19	6 067	6	737	—	—	4	(D)	6	(D)
2	(D)	2	(D)	9	3 788	3	410	—	—	3	(D)	5	(D)
2	(D)	1	(D)	10	2 279	3	327	—	—	1	(D)	1	(D)
4	885	1	(D)	5	(D)	2	(D)	—	—	1	(D)	2	(D)
4	885	1	(D)	4	(D)	2	(D)	—	—	1	(D)	2	(D)
—	—	—	—	1	(D)	—	—	—	—	—	—	—	—
1	(D)	10	2 188	19	5 003	4	(D)	—	—	2	(D)	12	(D)
1	(D)	4	1 377	9	3 577	2	(D)	—	—	1	(D)	3	(D)
—	—	6	811	10	1 426	2	(D)	—	—	1	(D)	9	1 305
—	—	5	222	3	(D)	—	—	—	—	2	(D)	6	(D)
31	(D)	37	10 201	113	67 774	36	14 340	—	—	19	4 494	52	(D)
2	(D)	4	(D)	8	(D)	2	(D)	—	—	2	(D)	3	(D)
26	(D)	29	8 997	102	63 671	34	(D)	—	—	13	3 812	48	(D)
3	(D)	4	(D)	3	(D)	—	—	—	—	4	(D)	1	(D)
4	477	8	(D)	14	6 387	4	624	—	—	5	(D)	10	(D)
—	—	6	(D)	11	4 813	4	(D)	—	—	—	—	7	(D)
—	—	4	276	10	(D)	4	(D)	—	—	—	—	5	(D)
—	—	2	(D)	1	(D)	—	—	—	—	—	—	2	(D)

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	BOISE CITY					
	Total	1 651	827 629	335 951	72 074	15 732
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	44	48 161	13 037	3 216	1 592
7011	Hotels and motels	39	47 550	12 881	3 201	1 585
7011 pt.	Hotels	25	(D)	(D)	(D)	GG
7011 pt.	Motels, motor hotels, and tourist courts	14	(D)	(D)	(D)	CC
702, 3	Other lodging places	5	611	156	15	7
72	Personal services	154	29 611	10 857	2 439	928
721	Laundry, cleaning, and garment services	46	12 775	4 921	1 142	434
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	1	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	5	492	108	19	15
7216	Drycleaning plants, except rug cleaning*	21	5 085	2 274	538	211
7217	Carpet and upholstery cleaning	12	1 513	486	99	88
7218	Industrial laundries*	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	5	(D)	(D)	(D)	AA
722	Photographic studios, portrait	13	3 347	992	213	82
723, 4	Beauty and barber shops	70	7 212	2 882	680	291
723	Beauty shops	62	6 765	2 687	634	273
724	Barber shops	8	447	195	46	18
725	Shoe repair shops and shoeshine parlors	3	(D)	(D)	(D)	AA
726	Funeral service and crematories	4	(D)	(D)	(D)	BB
729	Miscellaneous personal services	18	3 635	1 434	256	93
73	Business services	280	129 244	56 595	12 020	3 748
731	Advertising	20	(D)	(D)	(D)	CC
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	8	6 287	2 695	538	134
733	Mailing, reproduction, commercial art and photography, and stenographic services	36	9 378	2 220	478	130
734	Services to dwellings and other buildings	52	8 885	4 002	903	524
735	Miscellaneous equipment rental and leasing	18	10 129	2 195	496	162
736	Personnel supply services	24	(D)	(D)	(D)	GG
737	Computer programming, data processing, and other computer related services	54	33 657	12 450	2 868	385
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	33	21 487	9 457	2 139	251
7374, 5, 6	Data processing services	8	7 736	1 690	402	80
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	13	4 434	1 303	327	54
738	Miscellaneous business services	68	(D)	(D)	(D)	FF
75	Automotive repair, services, and parking	123	47 745	11 904	2 650	859
751	Automotive rental and leasing, without drivers	14	13 300	2 173	405	156
752	Automobile parking	10	(D)	(D)	(D)	BB
753	Automotive repair shops	81	25 492	6 765	1 562	390
7532	Top, body, and upholstery repair shops and paint shops	21	8 024	2 517	582	118
7538	General automotive repair shops	36	8 415	2 199	517	137
7533, 4, 6, 7, 9	Other automotive repair shops	24	9 053	2 049	463	135
754	Automotive services, except repair	18	(D)	(D)	(D)	EE
76	Miscellaneous repair services	52	15 553	4 601	1 113	313
762	Electrical repair shops	23	9 748	3 496	861	240
7622	Radio and television repair shops	5	1 175	242	87	37
7623, 9	Other electrical and electronic repair shops	18	8 573	3 254	774	203
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	4	329	48	10	4
769	Miscellaneous repair and related services	25	5 476	1 057	242	69
78, 79, 84	Amusement and recreation services, including motion pictures and museums	71	33 418	7 499	1 629	863
781, 2	Motion picture production, distribution, and services	4	(D)	(D)	(D)	AA
783	Motion picture theaters	10	(D)	(D)	(D)	CC
784	Video tape rental	12	3 912	656	162	90
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	4	(D)	(D)	(D)	AA
793	Bowling centers	3	(D)	(D)	(D)	CC
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	38	18 556	4 613	895	494
80	Health services	438	260 473	120 174	23 518	3 503
801	Offices and clinics of doctors of medicine	205	147 706	79 282	14 504	1 343
802	Offices and clinics of dentists	111	40 267	14 901	3 061	540
803	Offices and clinics of doctors of osteopathy	3	1 133	260	67	12
804	Offices and clinics of other health practitioners	79	19 122	4 581	1 133	252
805	Nursing and personal care facilities	8	25 168	10 185	2 522	805
806	Hospitals	2	(D)	(D)	(D)	CC
807, 8, 9	Other health services	30	(D)	(D)	(D)	EE
81	Legal services	151	92 335	37 292	8 577	1 091
823, 4, 9	Selected educational services	11	(D)	(D)	(D)	BB

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	BOISE CITY — Con.					
83	Social services	77	15 554	6 213	1 337	669
835	Child day care services	48	6 541	3 212	697	395
832, 3, 6, 9	Other social services	29	9 013	3 001	640	274
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	239	149 379	64 981	15 014	2 055
871	Engineering, architectural, and surveying services	94	97 495	43 591	10 222	1 156
872	Accounting, auditing, and bookkeeping services	83	26 395	10 345	2 376	423
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	12	5 318	1 489	346	85
874	Management and public relations services	50	20 171	9 556	2 070	391
89	Services, n.e.c.	11	(D)	(D)	(D)	BB
	COEUR D'ALENE					
	Total	436	186 374	67 206	13 825	4 234
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	24	33 758	8 602	1 725	804
7011	Hotels and motels	23	(D)	(D)	(D)	FF
7011 pt.	Hotels	10	(D)	(D)	(D)	FF
7011 pt.	Motels, motor hotels, and tourist courts	13	(D)	(D)	(D)	CC
702, 3	Other lodging places	1	(D)	(D)	(D)	AA
72	Personal services	41	6 343	2 022	505	192
721	Laundry, cleaning, and garment services	7	1 232	425	153	47
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	3	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	3	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	AA
7218	Industrial laundries*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	5	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops	20	3 111	1 142	258	110
723	Beauty shops	19	(D)	(D)	(D)	BB
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	2	(D)	(D)	(D)	AA
729	Miscellaneous personal services	6	268	55	12	11
73	Business services	60	21 931	10 389	2 189	907
731	Advertising	3	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	5	1 863	900	182	55
733	Mailing, reproduction, commercial art and photography, and stenographic services	7	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	8	2 048	1 274	290	228
735	Miscellaneous equipment rental and leasing	3	1 329	250	54	11
736	Personnel supply services	7	(D)	(D)	(D)	EE
737	Computer programming, data processing, and other computer related services	7	(D)	(D)	(D)	BB
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	4	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services	2	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	20	5 798	2 114	425	258
75	Automotive repair, services, and parking	35	10 017	2 429	530	149
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	29	8 787	2 137	463	118
7532	Top, body, and upholstery repair shops and paint shops	10	3 511	855	164	49
7538	General automotive repair shops	8	1 873	424	102	23
7533, 4, 6, 7, 9	Other automotive repair shops	11	3 403	858	197	46
754	Automotive services, except repair	4	(D)	(D)	(D)	BB
76	Miscellaneous repair services	10	(D)	(D)	(D)	BB
762	Electrical repair shops	3	556	163	86	17
7622	Radio and television repair shops	1	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	2	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	5	1 975	530	107	23

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	COEUR D'ALENE—Con.					
78, 79, 84	Amusement and recreation services, including motion pictures and museums	27	12 604	3 274	628	283
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	2	(D)	(D)	(D)	BB
784	Video tape rental	6	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	AA
793	Bowling centers	3	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	14	7 344	2 196	290	164
80	Health services	123	65 770	25 991	5 202	1 427
801	Offices and clinics of doctors of medicine	52	29 466	12 970	2 294	440
802	Offices and clinics of dentists	32	9 322	2 927	672	166
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	24	4 526	987	231	77
805	Nursing and personal care facilities	5	(D)	(D)	(D)	EE
806	Hospitals	1	(D)	(D)	(D)	CC
807, 8, 9	Other health services	9	(D)	(D)	(D)	EE
81	Legal services	51	13 544	5 333	996	143
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	AA
83	Social services	9	1 786	588	124	47
835	Child day care services	5	319	157	35	20
832, 3, 6, 9	Other social services	4	1 467	431	89	27
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	49	16 831	7 649	1 692	225
871	Engineering, architectural, and surveying services	19	9 547	4 349	916	124
872	Accounting, auditing, and bookkeeping services	21	(D)	(D)	(D)	BB
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1	(D)	(D)	(D)	AA
874	Management and public relations services	8	(D)	(D)	(D)	AA
89	Services, n.e.c.	4	(D)	(D)	(D)	AA
	IDAHO FALLS					
	Total	606	957 016	362 671	82 030	10 921
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	16	(D)	(D)	(D)	EE
7011	Hotels and motels	14	11 391	2 765	568	307
7011 pt.	Hotels	4	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts	10	(D)	(D)	(D)	CC
702, 3	Other lodging places	2	(D)	(D)	(D)	AA
72	Personal services	62	(D)	(D)	(D)	EE
721	Laundry, cleaning, and garment services	20	3 750	1 008	201	102
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	5	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	7	1 621	589	124	61
7217	Carpet and upholstery cleaning	5	1 096	212	39	16
7218	Industrial launderers*	1	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	AA
722	Photographic studios, portrait	5	759	160	39	23
723, 4	Beauty and barber shops	24	2 583	1 009	216	99
723	Beauty shops	22	(D)	(D)	(D)	BB
724	Barber shops	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	3	1 766	398	72	10
729	Miscellaneous personal services	9	(D)	(D)	(D)	BB
73	Business services	65	(D)	(D)	(D)	EE
731	Advertising	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6	2 114	630	153	43
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	545	170	35	14
734	Services to dwellings and other buildings	10	(D)	(D)	(D)	BB
735	Miscellaneous equipment rental and leasing	7	(D)	(D)	(D)	AA
736	Personnel supply services	6	(D)	(D)	(D)	BB
737	Computer programming, data processing, and other computer related services	19	4 514	1 585	400	64
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	10	3 083	944	198	25
7374, 5, 6	Data processing services	4	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	5	(D)	(D)	(D)	AA
738	Miscellaneous business services	11	2 220	591	155	53

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	IDAHO FALLS—Con.					
75	Automotive repair, services, and parking -----	66	21 976	4 923	1 143	308
751	Automotive rental and leasing, without drivers -----	9	4 379	943	164	52
752	Automobile parking -----	4	(D)	(D)	(D)	AA
753	Automotive repair shops -----	44	(D)	(D)	(D)	CC
7532	Top, body, and upholstery repair shops and paint shops -----	7	(D)	(D)	(D)	BB
7538	General automotive repair shops -----	22	5 974	1 097	280	76
7533, 4, 6, 7, 9	Other automotive repair shops -----	15	(D)	(D)	(D)	BB
754	Automotive services, except repair -----	9	(D)	(D)	(D)	BB
76	Miscellaneous repair services -----	22	(D)	(D)	(D)	CC
762	Electrical repair shops -----	8	3 462	1 300	324	58
7622	Radio and television repair shops -----	4	2 198	897	200	40
7623, 9	Other electrical and electronic repair shops -----	4	1 264	403	124	18
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	1	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services -----	13	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	34	(D)	(D)	(D)	EE
781, 2	Motion picture production, distribution, and services -----	1	(D)	(D)	(D)	AA
783	Motion picture theaters -----	7	(D)	(D)	(D)	BB
784	Video tape rental -----	8	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	—	—	—	—	—
793	Bowling centers -----	4	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	14	(D)	(D)	(D)	CC
80	Health services -----	181	(D)	(D)	(D)	HH
801	Offices and clinics of doctors of medicine -----	87	(D)	(D)	(D)	FF
802	Offices and clinics of dentists -----	43	18 384	7 115	1 430	315
803	Offices and clinics of doctors of osteopathy -----	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners -----	26	(D)	(D)	(D)	BB
805	Nursing and personal care facilities -----	4	6 959	3 263	774	269
806	Hospitals -----	1	(D)	(D)	(D)	GG
807, 8, 9	Other health services -----	19	(D)	(D)	(D)	CC
81	Legal services -----	41	16 684	5 871	1 216	226
823, 4, 9	Selected educational services -----	3	(D)	(D)	(D)	AA
83	Social services -----	20	(D)	(D)	(D)	CC
835	Child day care services -----	12	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services -----	8	(D)	(D)	(D)	CC
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	86	(D)	(D)	(D)	II
871	Engineering, architectural, and surveying services -----	32	33 470	12 316	2 522	321
872	Accounting, auditing, and bookkeeping services -----	34	(D)	(D)	(D)	CC
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	7	(D)	(D)	(D)	II
874	Management and public relations services -----	13	(D)	(D)	(D)	EE
89	Services, n.e.c. -----	10	(D)	(D)	(D)	BB
	POCATELLO ▲					
	Total -----	409	134 831	54 203	11 639	3 070
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	12	8 507	2 287	590	358
7011	Hotels and motels -----	12	8 507	2 287	590	358
7011 pt.	Hotels -----	8	(D)	(D)	(D)	EE
7011 pt.	Motels, motor hotels, and tourist courts -----	4	(D)	(D)	(D)	BB
702, 3	Other lodging places -----	—	—	—	—	—
72	Personal services -----	49	7 156	2 152	540	250
721	Laundry, cleaning, and garment services -----	10	1 733	522	126	54
7211	Power laundries, family and commercial* -----	—	—	—	—	—
7213	Linen supply* -----	—	—	—	—	—
7215	Coin-operated laundries and drycleaning -----	1	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning* -----	5	826	261	65	25
7217	Carpet and upholstery cleaning -----	3	(D)	(D)	(D)	BB
7218	Industrial laundries* -----	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services* -----	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait -----	3	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops -----	24	(D)	(D)	(D)	CC
723	Beauty shops -----	23	(D)	(D)	(D)	CC
724	Barber shops -----	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors -----	1	(D)	(D)	(D)	AA
726	Funeral service and crematories -----	4	1 612	227	53	14
729	Miscellaneous personal services -----	7	(D)	(D)	(D)	BB

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	POCATELLO ▲—Con.					
73	Business services	44	(D)	(D)	(D)	EE
731	Advertising	3	1 509	580	59	70
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	1 796	829	246	39
733	Mailing, reproduction, commercial art and photography, and stenographic services	7	1 146	417	128	39
734	Services to dwellings and other buildings	12	(D)	(D)	(D)	CC
735	Miscellaneous equipment rental and leasing	4	1 750	417	84	24
736	Personnel supply services	3	(D)	(D)	(D)	AA
737	Computer programming, data processing, and other computer related services	2	(D)	(D)	(D)	AA
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	—	—	—	—	—
7374, 5, 6	Data processing services	—	—	—	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	2	(D)	(D)	(D)	AA
738	Miscellaneous business services	9	(D)	(D)	(D)	BB
75	Automotive repair, services, and parking	50	13 073	3 763	847	257
751	Automotive rental and leasing, without drivers	3	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	41	11 025	3 143	682	186
7532	Top, body, and upholstery repair shops and paint shops	9	(D)	(D)	(D)	BB
7538	General automotive repair shops	22	5 720	1 714	371	105
7533, 4, 6, 7, 9	Other automotive repair shops	10	(D)	(D)	(D)	BB
754	Automotive services, except repair	6	(D)	(D)	(D)	BB
76	Miscellaneous repair services	18	3 180	730	170	46
762	Electrical repair shops	10	1 882	399	94	20
7622	Radio and television repair shops	6	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	7	(D)	(D)	(D)	AA
78, 79, 84	Amusement and recreation services, including motion pictures and museums	27	7 427	2 157	471	250
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	BB
783	Motion picture theaters	4	(D)	(D)	(D)	BB
784	Video tape rental	4	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	3	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	15	2 890	1 038	192	120
80	Health services	121	(D)	(D)	(D)	GG
801	Offices and clinics of doctors of medicine	63	29 943	16 326	3 231	374
802	Offices and clinics of dentists	26	(D)	(D)	(D)	CC
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	19	(D)	(D)	(D)	BB
805	Nursing and personal care facilities	2	(D)	(D)	(D)	CC
806	Hospitals	1	(D)	(D)	(D)	BB
807, 8, 9	Other health services	10	5 716	2 664	537	189
81	Legal services	29	10 923	5 184	1 046	154
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	AA
83	Social services	15	(D)	(D)	(D)	BB
835	Child day care services	8	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	7	(D)	(D)	(D)	BB
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	41	(D)	(D)	(D)	EE
871	Engineering, architectural, and surveying services	23	(D)	(D)	(D)	CC
872	Accounting, auditing, and bookkeeping services	11	(D)	(D)	(D)	BB
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	AA
874	Management and public relations services	5	(D)	(D)	(D)	AA
89	Services, n.e.c.	2	(D)	(D)	(D)	AA

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	TWIN FALLS					
	Total	386	158 903	70 933	15 272	3 719
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	17	(D)	(D)	(D)	EE
7011	Hotels and motels	17	(D)	(D)	(D)	EE
7011 pt.	Hotels	4	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts	13	(D)	(D)	(D)	BB
702, 3	Other lodging places	—	—	—	—	—
72	Personal services	32	8 788	3 094	795	264
721	Laundry, cleaning, and garment services	8	4 808	1 792	432	134
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	1	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	3	469	149	39	10
7216	Drycleaning plants, except rug cleaning*	2	(D)	(D)	(D)	AA
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	AA
7218	Industrial laundries*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	3	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops	13	(D)	(D)	(D)	BB
723	Beauty shops	13	(D)	(D)	(D)	BB
724	Barber shops	—	—	—	—	—
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	3	(D)	(D)	(D)	AA
729	Miscellaneous personal services	5	890	195	89	34
73	Business services	43	(D)	(D)	(D)	GG
731	Advertising	—	—	—	—	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	8	2 239	988	226	59
733	Mailing, reproduction, commercial art and photography, and stenographic services	2	(D)	(D)	(D)	AA
734	Services to dwellings and other buildings	9	596	265	60	56
735	Miscellaneous equipment rental and leasing	4	676	88	9	8
736	Personnel supply services	2	(D)	(D)	(D)	FF
737	Computer programming, data processing, and other computer related services	6	(D)	(D)	(D)	BB
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	2	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	3	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	12	(D)	(D)	(D)	BB
75	Automotive repair, services, and parking	42	8 659	2 345	465	149
751	Automotive rental and leasing, without drivers	6	(D)	(D)	(D)	AA
752	Automobile parking	1	(D)	(D)	(D)	AA
753	Automotive repair shops	30	(D)	(D)	(D)	BB
7532	Top, body, and upholstery repair shops and paint shops	8	1 914	481	99	31
7538	General automotive repair shops	12	(D)	(D)	(D)	BB
7533, 4, 6, 7, 9	Other automotive repair shops	10	(D)	(D)	(D)	BB
754	Automotive services, except repair	5	1 463	519	108	45
76	Miscellaneous repair services	26	(D)	(D)	(D)	BB
762	Electrical repair shops	5	(D)	(D)	(D)	BB
7622	Radio and television repair shops	—	—	—	—	—
7623, 9	Other electrical and electronic repair shops	5	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	19	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums	29	8 997	1 572	345	184
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	AA
783	Motion picture theaters	4	(D)	(D)	(D)	BB
784	Video tape rental	3	(D)	(D)	(D)	AA
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	2	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	18	5 482	966	199	88
80	Health services	102	63 671	31 028	6 501	1 167
801	Offices and clinics of doctors of medicine	39	(D)	(D)	(D)	EE
802	Offices and clinics of dentists	22	6 635	1 960	363	101
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	17	(D)	(D)	(D)	BB
805	Nursing and personal care facilities	5	(D)	(D)	(D)	CC
806	Hospitals	2	(D)	(D)	(D)	EE
807, 8, 9	Other health services	17	(D)	(D)	(D)	CC
81	Legal services	34	(D)	(D)	(D)	CC
823, 4, 9	Selected educational services	—	—	—	—	—

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

IDAHO ID-29

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	TWIN FALLS —Con.					
83	Social services	13	3 812	1 393	267	146
835	Child day care services	6	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	7	(D)	(D)	(D)	CC
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	48	(D)	(D)	(D)	CC
871	Engineering, architectural, and surveying services	10	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services	31	(D)	(D)	(D)	BB
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	BB
874	Management and public relations services	5	(D)	(D)	(D)	AA
89	Services, n.e.c.	—	—	—	—	—

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	ADA COUNTY					
	Total	2 056	938 231	373 777	80 638	18 820
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	51	(D)	(D)	(D)	GG
7011	Hotels and motels	45	48 550	13 059	3 227	1 627
7011 pt.	Hotels	26	40 174	11 054	2 809	1 381
7011 pt.	Hotels, 25 guestrooms or more	23	39 873	11 015	2 801	1 372
7011 pt.	Hotels, less than 25 guestrooms	3	301	39	8	9
7011 pt.	Motels, motor hotels, and tourist courts	19	8 376	2 005	418	246
7011 pt.	Motels, tourist courts	14	5 494	1 287	283	186
7011 pt.	Motor hotels	5	2 882	718	135	60
702, 3	Other lodging places	6	(D)	(D)	(D)	AA
702	Rooming and boarding houses	1	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks	5	(D)	(D)	(D)	AA
72	Personal services	190	34 083	12 343	2 770	1 076
721	Laundry, cleaning, and garment services	61	13 991	5 271	1 208	471
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	1	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	7	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	27	5 634	2 459	575	231
7217	Carpet and upholstery cleaning	15	1 710	528	103	90
7218	Industrial laundries*	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	9	(D)	(D)	(D)	BB
7212	Garment pressing, and agents for laundries and drycleaners	2	(D)	(D)	(D)	AA
7219	Laundry and garment services, n.e.c.*	7	423	94	25	14
722	Photographic studios, portrait	16	3 731	1 061	229	92
723, 4	Beauty and barber shops	84	8 806	3 484	826	369
723	Beauty shops	76	8 359	3 289	780	351
724	Barber shops	8	447	195	46	18
725	Shoe repair shops and shoeshine parlors	3	(D)	(D)	(D)	AA
726	Funeral service and crematories	7	3 554	1 029	236	43
729	Miscellaneous personal services	19	(D)	(D)	(D)	BB
7291	Tax return preparation services	4	(D)	(D)	(D)	BB
7299	Miscellaneous personal services, n.e.c.	15	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
ADA COUNTY —Con.						
73	Business services -----	365	163 811	71 106	15 397	5 043
731	Advertising -----	21	(D)	(D)	(D)	CC
7311	Advertising agencies -----	13	(D)	(D)	(D)	BB
7312	Outdoor advertising services -----	1	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives -----	5	(D)	(D)	(D)	BB
7319	Advertising, n.e.c. -----	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	10	(D)	(D)	(D)	CC
7322	Adjustment and collection services -----	8	(D)	(D)	(D)	CC
7323	Credit reporting services -----	2	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	42	11 031	2 681	608	156
7331	Direct mail advertising services -----	4	(D)	(D)	(D)	BB
7334	Photocopying and duplicating services -----	6	(D)	(D)	(D)	BB
7335, 6	Commercial photography, art, and graphics -----	19	(D)	(D)	(D)	BB
7335	Commercial photography -----	6	(D)	(D)	(D)	BB
7336	Commercial art and graphic design -----	13	(D)	(D)	(D)	BB
7338	Secretarial and court reporting services -----	13	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings -----	84	22 214	11 001	2 475	1 341
7342	Disinfecting and pest control services -----	7	1 768	732	138	38
7349	Building cleaning and maintenance services, n.e.c. -----	77	20 446	10 269	2 337	1 303
735	Miscellaneous equipment rental and leasing -----	29	15 690	3 277	740	225
7352	Medical equipment rental and leasing -----	3	(D)	(D)	(D)	AA
7353	Heavy construction equipment rental and leasing -----	3	(D)	(D)	(D)	BB
7359	Equipment rental and leasing, n.e.c. -----	23	(D)	(D)	(D)	CC
736	Personnel supply services -----	25	28 984	21 883	4 175	1 668
7361	Employment agencies -----	7	778	265	62	18
7363	Help supply services -----	18	28 206	21 618	4 113	1 650
7363 pt.	Temporary help supply -----	17	(D)	(D)	(D)	GG
7363 pt.	Help supply, except temporary -----	1	(D)	(D)	(D)	BB
737	Computer programming, data processing, and other computer related services -----	64	(D)	(D)	(D)	EE
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	40	23 628	10 239	2 358	306
7371	Computer programming services -----	25	13 711	6 559	1 410	177
7372	Prepackaged software -----	9	(D)	(D)	(D)	BB
7373	Computer integrated systems -----	6	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services -----	9	(D)	(D)	(D)	BB
7374, 5	Computer processing, information retrieval -----	8	(D)	(D)	(D)	BB
7376	Computer facilities management services -----	1	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	15	(D)	(D)	(D)	BB
7377	Computer rental and leasing -----	1	(D)	(D)	(D)	AA
7378	Computer maintenance and repair -----	10	3 523	869	254	40
7379	Computer related services, n.e.c. -----	4	(D)	(D)	(D)	AA
738	Miscellaneous business services -----	90	32 137	11 181	2 533	855
7381, 2	Detective agencies and protective services -----	13	(D)	(D)	(D)	EE
7381	Detective, guard, and armored car services -----	11	4 043	2 168	477	244
7382	Security systems services -----	2	(D)	(D)	(D)	AA
7383	News syndicates -----	2	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	9	(D)	(D)	(D)	BB
7389	Business services, n.e.c. -----	66	22 946	7 754	1 764	542
7389 pt.	Sign painting shops -----	4	785	405	98	24
7389 pt.	Interior designing -----	5	3 420	377	74	17
7389 pt.	Telephone answering services -----	5	(D)	(D)	(D)	BB
7389 pt.	Other business services -----	52	(D)	(D)	(D)	EE
75	Automotive repair, services, and parking -----	208	67 226	16 768	3 763	1 196
751	Automotive rental and leasing, without drivers -----	16	(D)	(D)	(D)	CC
7513	Truck rental and leasing, without drivers -----	4	(D)	(D)	(D)	BB
7514, 5	Passenger car rental and leasing -----	12	12 182	2 029	373	141
7514	Passenger car rental -----	11	(D)	(D)	(D)	CC
7515	Passenger car leasing -----	1	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental -----	—	—	—	—	—
752	Automobile parking -----	10	(D)	(D)	(D)	BB
753	Automotive repair shops -----	151	40 441	10 358	2 363	594
7532	Top, body, and upholstery repair shops and paint shops -----	51	13 525	4 011	918	200
7532 pt.	Top and body repair shops -----	44	12 344	3 607	819	173
7532 pt.	Paint shops -----	7	1 181	404	99	27
7538	General automotive repair shops -----	64	13 692	3 382	763	211
7538 pt.	General automotive repair shops, except diesel -----	59	12 708	3 194	710	197
7538 pt.	Diesel repair shops -----	5	984	188	53	14
7533, 4, 6, 7, 9	Other automotive repair shops -----	36	13 224	2 965	682	183
7533	Automotive exhaust system repair shops -----	4	(D)	(D)	(D)	BB
7534	Tire retreading and repair shops -----	3	2 478	481	115	39
7536	Automotive glass replacement shops -----	7	(D)	(D)	(D)	BB
7537	Automotive transmission repair shops -----	7	(D)	(D)	(D)	BB
7539	Automotive repair shops, n.e.c. -----	15	3 957	1 145	261	68
7539 pt.	Radiator repair -----	3	(D)	(D)	(D)	AA
7539 pt.	Brake, front end, and wheel alignment -----	6	(D)	(D)	(D)	AA
7539 pt.	Automotive electrical and fuel system services -----	5	(D)	(D)	(D)	BB
7539 pt.	Other automotive repair shops, n.e.c. -----	1	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	31	9 545	3 578	780	378
7542	Carwashes -----	13	3 318	1 746	385	210
7549	Automotive services, except repair and carwashes -----	18	6 227	1 832	395	168

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	ADA COUNTY —Con.					
76	Miscellaneous repair services -----	87	25 665	7 411	1 761	450
762	Electrical repair shops -----	32	15 048	5 012	1 221	303
7622	Radio and television repair shops -----	8	(D)	(D)	(D)	BB
7623, 9	Other electrical and electronic repair shops -----	24	(D)	(D)	(D)	EE
7623	Refrigeration and air-conditioning service and repair shops -----	5	(D)	(D)	(D)	BB
7629	Electrical and electronic repair shops, n.e.c. -----	19	(D)	(D)	(D)	CC
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	12	1 260	284	66	22
769	Miscellaneous repair and related services -----	43	9 357	2 115	474	125
7692	Welding repair -----	3	(D)	(D)	(D)	AA
7694	Armature rewinding shops -----	1	(D)	(D)	(D)	AA
7699	Repair shops and related services, n.e.c. -----	39	(D)	(D)	(D)	CC
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	103	44 186	9 947	2 116	1 183
781, 2	Motion picture production, distribution, and services -----	6	935	238	41	11
783	Motion picture theaters -----	11	7 708	884	212	121
7832	Motion picture theaters, except drive-in -----	10	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters -----	1	(D)	(D)	(D)	AA
784	Video tape rental -----	17	4 369	761	185	110
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	6	952	296	72	20
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	2	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	4	(D)	(D)	(D)	AA
793	Bowling centers -----	5	3 793	1 425	407	206
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	58	26 429	6 343	1 199	715
794	Commercial sports -----	3	(D)	(D)	(D)	BB
7941	Professional sports clubs, managers, promoters -----	1	(D)	(D)	(D)	AA
7948	Racing, including track operation -----	2	(D)	(D)	(D)	BB
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	55	(D)	(D)	(D)	FF
791	Dance studios, schools, and halls -----	6	(D)	(D)	(D)	BB
7991	Physical fitness facilities -----	12	5 807	1 292	252	174
7992	Public golf courses -----	6	(D)	(D)	(D)	CC
7993	Coin-operated amusement devices -----	6	(D)	(D)	(D)	BB
7996	Amusement parks -----	1	(D)	(D)	(D)	AA
7997	Membership sports and recreation clubs -----	6	(D)	(D)	(D)	BB
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	18	(D)	(D)	(D)	CC
7999 pt.	Concession operators of amusement devices and rides -----	1	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs -----	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums -----	17	5 107	1 513	336	231
80	Health services -----	480	277 577	127 211	25 172	3 996
801	Offices and clinics of doctors of medicine -----	209	148 881	79 606	14 588	1 366
8011 pt.	Offices of doctors of medicine -----	207	(D)	(D)	(D)	GG
8011 pt.	General medical clinics -----	2	(D)	(D)	(D)	BB
802	Offices and clinics of dentists -----	124	45 143	16 832	3 480	611
803	Offices and clinics of doctors of osteopathy -----	3	1 133	260	67	12
804	Offices and clinics of other health practitioners -----	92	(D)	(D)	(D)	EE
8041	Offices and clinics of chiropractors -----	37	6 937	1 262	304	89
8042	Offices and clinics of optometrists -----	21	(D)	(D)	(D)	BB
8043	Offices and clinics of podiatrists -----	6	(D)	(D)	(D)	BB
8049	Offices and clinics of health practitioners, n.e.c. -----	28	(D)	(D)	(D)	BB
805	Nursing and personal care facilities -----	13	32 276	13 840	3 403	1 122
8051	Skilled nursing care facilities -----	8	(D)	(D)	(D)	FF
8052	Intermediate care facilities -----	5	(D)	(D)	(D)	EE
8059	Nursing and personal care facilities, n.e.c. -----	—	—	—	—	—
806	Hospitals -----	2	(D)	(D)	(D)	CC
8062	General medical and surgical hospitals -----	—	—	—	—	—
8063, 9	Specialty hospitals -----	2	(D)	(D)	(D)	CC
807, 8, 9	Other health services -----	37	(D)	(D)	(D)	EE
807	Medical and dental laboratories -----	22	11 937	3 673	809	142
8071	Medical laboratories -----	4	(D)	(D)	(D)	BB
8072	Dental laboratories -----	18	(D)	(D)	(D)	BB
808	Home health care services -----	3	(D)	(D)	(D)	CC
809	Miscellaneous health and allied services, n.e.c. -----	12	(D)	(D)	(D)	CC
8092	Kidney dialysis centers -----	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c. -----	9	(D)	(D)	(D)	CC
8099	Health and allied services, n.e.c. -----	3	(D)	(D)	(D)	AA
81	Legal services -----	159	92 964	37 542	8 640	1 105
823, 4, 9	Selected educational services -----	11	(D)	(D)	(D)	BB
823	Libraries -----	1	(D)	(D)	(D)	BB
824	Vocational schools -----	3	(D)	(D)	(D)	AA
829	Schools and educational services, n.e.c. -----	7	(D)	(D)	(D)	BB
83	Social services -----	102	18 869	7 439	1 599	836
835	Child day care services -----	60	7 843	3 720	810	482
832, 3, 6, 9	Other social services -----	42	11 026	3 719	789	354

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
ADA COUNTY —Con.						
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	282	156 735	67 484	15 582	2 179
871	Engineering, architectural, and surveying services -----	106	100 467	44 612	10 427	1 198
8711	Engineering services -----	66	(D)	(D)	(D)	FF
8712	Architectural services -----	33	(D)	(D)	(D)	CC
8713	Surveying services -----	7	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services -----	97	28 032	10 972	2 555	468
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	17	7 167	2 049	480	114
8731	Commercial physical and biological research -----	3	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research -----	7	(D)	(D)	(D)	BB
8734	Testing laboratories -----	7	(D)	(D)	(D)	BB
874	Management and public relations services -----	62	21 069	9 851	2 120	399
8741	Management services -----	22	(D)	(D)	(D)	EE
8742	Management consulting services -----	24	(D)	(D)	(D)	BB
8743	Public relations services -----	6	2 233	387	94	35
8744	Facilities support management services -----	1	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c. -----	9	(D)	(D)	(D)	AA
89	Services, n.e.c. -----	18	(D)	(D)	(D)	BB
BANNOCK COUNTY						
	Total -----	464	150 404	57 979	12 498	3 518
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	21	(D)	(D)	(D)	EE
7011	Hotels and motels -----	20	10 809	2 769	700	452
7011 pt.	Hotels -----	11	9 004	2 307	591	372
7011 pt.	Motels, motor hotels, and tourist courts -----	9	1 805	462	109	80
702, 3	Other lodging places -----	1	(D)	(D)	(D)	AA
72	Personal services -----	54	7 803	2 393	605	286
721	Laundry, cleaning, and garment services -----	10	1 733	522	126	54
7211	Power laundries, family and commercial* -----	—	—	—	—	—
7213	Linen supply* -----	—	—	—	—	—
7215	Coin-operated laundries and drycleaning -----	1	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning* -----	5	826	261	65	25
7217	Carpet and upholstery cleaning -----	3	(D)	(D)	(D)	BB
7218	Industrial laundries* -----	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services* -----	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait -----	4	494	135	33	15
723, 4	Beauty and barber shops -----	27	2 706	1 159	296	156
723	Beauty shops -----	26	(D)	(D)	(D)	CC
724	Barber shops -----	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors -----	1	(D)	(D)	(D)	AA
726	Funeral service and crematories -----	4	1 612	227	53	14
729	Miscellaneous personal services -----	8	(D)	(D)	(D)	BB
73	Business services -----	46	11 287	3 866	878	383
731	Advertising -----	3	1 509	580	59	70
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	4	1 796	829	246	39
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	7	1 146	417	128	39
734	Services to dwellings and other buildings -----	13	2 141	736	161	129
735	Miscellaneous equipment rental and leasing -----	4	1 750	417	84	24
736	Personnel supply services -----	3	(D)	(D)	(D)	AA
737	Computer programming, data processing, and other computer related services -----	2	(D)	(D)	(D)	AA
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	—	—	—	—	—
7374, 5, 6	Data processing services -----	—	—	—	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	2	(D)	(D)	(D)	AA
738	Miscellaneous business services -----	10	(D)	(D)	(D)	BB
75	Automotive repair, services, and parking -----	63	16 609	4 638	1 046	344
751	Automotive rental and leasing, without drivers -----	4	1 005	179	35	16
752	Automobile parking -----	—	—	—	—	—
753	Automotive repair shops -----	51	13 441	3 736	817	239
7532	Top, body, and upholstery repair shops and paint shops -----	12	4 227	1 142	242	60
7538	General automotive repair shops -----	27	6 687	1 967	422	124
7533, 4, 6, 7, 9	Other automotive repair shops -----	12	2 527	627	153	55
754	Automotive services, except repair -----	8	2 163	723	194	89
76	Miscellaneous repair services -----	22	(D)	(D)	(D)	BB
762	Electrical repair shops -----	10	1 882	399	94	20
7622	Radio and television repair shops -----	6	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops -----	4	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	1	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services -----	11	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	BANNOCK COUNTY—Con.					
78, 79, 84	Amusement and recreation services, including motion pictures and museums	37	9 521	2 496	556	307
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	BB
783	Motion picture theaters	5	(D)	(D)	(D)	BB
784	Video tape rental	5	1 426	202	41	28
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	4	961	251	73	55
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	21	3 549	1 169	221	136
80	Health services	128	60 595	28 050	5 785	1 151
801	Offices and clinics of doctors of medicine	63	29 943	16 326	3 231	374
802	Offices and clinics of dentists	29	12 640	3 811	836	247
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	22	5 358	1 670	335	74
805	Nursing and personal care facilities	2	(D)	(D)	(D)	CC
806	Hospitals	1	(D)	(D)	(D)	BB
807, 8, 9	Other health services	10	5 716	2 664	537	189
81	Legal services	29	10 923	5 184	1 046	154
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	AA
83	Social services	16	(D)	(D)	(D)	BB
835	Child day care services	9	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	7	(D)	(D)	(D)	BB
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	45	(D)	(D)	(D)	EE
871	Engineering, architectural, and surveying services	25	(D)	(D)	(D)	CC
872	Accounting, auditing, and bookkeeping services	12	(D)	(D)	(D)	BB
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	AA
874	Management and public relations services	5	(D)	(D)	(D)	AA
89	Services, n.e.c.	2	(D)	(D)	(D)	AA
	BONNEVILLE COUNTY					
	Total	635	963 359	364 990	82 511	11 084
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	17	11 945	2 893	573	311
7011	Hotels and motels	14	11 391	2 765	568	307
7011 pt.	Hotels	4	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts	10	(D)	(D)	(D)	CC
702, 3	Other lodging places	3	554	128	5	4
72	Personal services	62	(D)	(D)	(D)	EE
721	Laundry, cleaning, and garment services	20	3 750	1 008	201	102
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	5	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	7	1 621	589	124	61
7217	Carpet and upholstery cleaning	5	1 096	212	39	16
7218	Industrial laundries*	1	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	AA
722	Photographic studios, portrait	5	759	160	39	23
723, 4	Beauty and barber shops	24	2 583	1 009	216	99
723	Beauty shops	22	(D)	(D)	(D)	BB
724	Barber shops	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	3	1 766	398	72	10
729	Miscellaneous personal services	9	(D)	(D)	(D)	BB
73	Business services	72	15 434	5 782	1 254	380
731	Advertising	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6	2 114	630	153	43
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	545	170	35	14
734	Services to dwellings and other buildings	13	1 234	410	88	41
735	Miscellaneous equipment rental and leasing	8	1 713	315	69	15
736	Personnel supply services	7	2 268	1 623	266	104
737	Computer programming, data processing, and other computer related services	19	4 514	1 585	400	64
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	10	3 083	944	198	25
7374, 5, 6	Data processing services	4	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	5	(D)	(D)	(D)	AA
738	Miscellaneous business services	13	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	BONNEVILLE COUNTY —Con.					
75	Automotive repair, services, and parking -----	74	24 716	5 646	1 335	362
751	Automotive rental and leasing, without drivers -----	9	4 379	943	164	52
752	Automobile parking -----	4	(D)	(D)	(D)	AA
753	Automotive repair shops -----	51	16 941	3 927	980	244
7532	Top, body, and upholstery repair shops and paint shops -----	10	4 233	1 203	306	75
7538	General automotive repair shops -----	25	6 393	1 229	314	84
7533, 4, 6, 7, 9	Other automotive repair shops -----	16	6 315	1 495	360	85
754	Automotive services, except repair -----	10	(D)	(D)	(D)	BB
76	Miscellaneous repair services -----	24	(D)	(D)	(D)	CC
762	Electrical repair shops -----	8	3 462	1 300	324	58
7622	Radio and television repair shops -----	4	2 198	897	200	40
7623, 9	Other electrical and electronic repair shops -----	4	1 264	403	124	18
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	1	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services -----	15	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	38	(D)	(D)	(D)	EE
781, 2	Motion picture production, distribution, and services -----	1	(D)	(D)	(D)	AA
783	Motion picture theaters -----	7	(D)	(D)	(D)	BB
784	Video tape rental -----	9	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	—	—	—	—	—
793	Bowling centers -----	4	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	17	3 058	1 023	195	133
80	Health services -----	184	185 011	69 697	14 606	2 549
801	Offices and clinics of doctors of medicine -----	89	60 364	31 232	6 179	609
802	Offices and clinics of dentists -----	43	18 384	7 115	1 430	315
803	Offices and clinics of doctors of osteopathy -----	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners -----	27	(D)	(D)	(D)	BB
805	Nursing and personal care facilities -----	4	6 959	3 263	774	269
806	Hospitals -----	1	(D)	(D)	(D)	GG
807, 8, 9	Other health services -----	19	(D)	(D)	(D)	CC
81	Legal services -----	41	16 684	5 871	1 216	226
823, 4, 9	Selected educational services -----	4	(D)	(D)	(D)	AA
83	Social services -----	22	(D)	(D)	(D)	CC
835	Child day care services -----	13	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services -----	9	(D)	(D)	(D)	CC
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	87	(D)	(D)	(D)	II
871	Engineering, architectural, and surveying services -----	32	33 470	12 316	2 522	321
872	Accounting, auditing, and bookkeeping services -----	35	(D)	(D)	(D)	CC
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	7	(D)	(D)	(D)	II
874	Management and public relations services -----	13	(D)	(D)	(D)	EE
89	Services, n.e.c. -----	10	(D)	(D)	(D)	BB
	CANYON COUNTY					
	Total -----	483	186 144	70 405	14 927	4 124
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	11	(D)	(D)	(D)	BB
7011	Hotels and motels -----	9	3 130	676	143	78
7011 pt.	Hotels -----	3	1 221	221	48	24
7011 pt.	Motels, motor hotels, and tourist courts -----	6	1 909	455	95	54
702, 3	Other lodging places -----	2	(D)	(D)	(D)	AA
72	Personal services -----	69	10 461	3 366	787	347
721	Laundry, cleaning, and garment services -----	17	3 125	856	197	112
7211	Power laundries, family and commercial* -----	—	—	—	—	—
7213	Linen supply* -----	1	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning -----	5	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning* -----	5	1 033	300	72	36
7217	Carpet and upholstery cleaning -----	5	638	241	35	27
7218	Industrial launderers* -----	1	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services* -----	—	—	—	—	—
722	Photographic studios, portrait -----	5	616	150	36	20
723, 4	Beauty and barber shops -----	34	2 858	1 265	284	155
723	Beauty shops -----	30	2 692	1 206	272	150
724	Barber shops -----	4	166	59	12	5
725	Shoe repair shops and shoeshine parlors -----	1	(D)	(D)	(D)	AA
726	Funeral service and crematories -----	5	3 355	967	213	35
729	Miscellaneous personal services -----	7	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	CANYON COUNTY —Con.					
73	Business services	43	13 306	6 483	1 324	631
731	Advertising	1	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	929	206	47	14
734	Services to dwellings and other buildings	16	1 907	816	198	137
735	Miscellaneous equipment rental and leasing	6	2 916	920	147	40
736	Personnel supply services	3	4 086	3 325	683	356
737	Computer programming, data processing, and other computer related services	3	(D)	(D)	(D)	AA
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	—	—	—	—	—
7374, 5, 6	Data processing services	2	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	9	1 744	761	161	66
75	Automotive repair, services, and parking	74	15 549	3 669	799	288
751	Automotive rental and leasing, without drivers	1	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	59	12 677	2 969	650	192
7532	Top, body, and upholstery repair shops and paint shops	18	4 614	1 237	271	73
7538	General automotive repair shops	32	6 661	1 436	315	101
7533, 4, 6, 7, 9	Other automotive repair shops	9	1 402	296	64	18
754	Automotive services, except repair	14	(D)	(D)	(D)	BB
76	Miscellaneous repair services	21	7 754	2 218	502	118
762	Electrical repair shops	5	499	186	36	11
7622	Radio and television repair shops	1	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	—	—	—	—	—
769	Miscellaneous repair and related services	16	7 255	2 032	466	107
78, 79, 84	Amusement and recreation services, including motion pictures and museums	34	12 132	2 092	351	247
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	5	3 121	315	67	48
784	Video tape rental	10	1 126	217	53	38
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	4	1 491	348	87	48
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	15	6 394	1 212	144	113
80	Health services	119	99 597	42 531	9 000	1 845
801	Offices and clinics of doctors of medicine	49	39 535	22 081	4 424	465
802	Offices and clinics of dentists	31	10 758	3 373	655	181
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	22	(D)	(D)	(D)	BB
805	Nursing and personal care facilities	7	13 939	6 344	1 410	577
806	Hospitals	2	(D)	(D)	(D)	EE
807, 8, 9	Other health services	7	(D)	(D)	(D)	BB
81	Legal services	35	8 540	3 475	583	120
823, 4, 9	Selected educational services	—	—	—	—	—
83	Social services	30	4 271	1 839	409	228
835	Child day care services	11	536	216	63	62
832, 3, 6, 9	Other social services	19	3 735	1 623	346	166
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	46	11 129	4 023	1 025	220
871	Engineering, architectural, and surveying services	7	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services	29	5 727	1 747	574	139
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	4	(D)	(D)	(D)	BB
874	Management and public relations services	6	2 474	1 075	234	27
89	Services, n.e.c.	1	(D)	(D)	(D)	AA

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
KOOTENAI COUNTY						
	Total	662	249 942	87 668	18 237	5 651
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	35	41 473	10 385	2 130	959
7011	Hotels and motels	30	40 437	10 173	2 107	942
7011 pt.	Hotels	14	(D)	(D)	(D)	FF
7011 pt.	Motels, motor hotels, and tourist courts	16	(D)	(D)	(D)	CC
702, 3	Other lodging places	5	1 036	212	23	17
72	Personal services	63	9 678	2 975	725	278
721	Laundry, cleaning, and garment services	13	2 215	723	221	77
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	5	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	4	927	369	138	35
7217	Carpet and upholstery cleaning	4	(D)	(D)	(D)	AA
7218	Industrial laundries*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	6	1 534	316	65	22
723, 4	Beauty and barber shops	27	3 525	1 310	291	134
723	Beauty shops	26	(D)	(D)	(D)	CC
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	5	1 541	427	116	21
729	Miscellaneous personal services	11	(D)	(D)	(D)	BB
73	Business services	90	26 332	11 845	2 514	1 048
731	Advertising	3	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	5	1 863	900	182	55
733	Mailing, reproduction, commercial art and photography, and stenographic services	9	1 778	785	258	39
734	Services to dwellings and other buildings	23	3 097	1 693	396	318
735	Miscellaneous equipment rental and leasing	8	2 766	765	144	26
736	Personnel supply services	8	5 787	3 765	721	283
737	Computer programming, data processing, and other computer related services	8	4 290	1 659	350	49
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	4	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services	2	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	2	(D)	(D)	(D)	AA
738	Miscellaneous business services	26	(D)	(D)	(D)	EE
75	Automotive repair, services, and parking	69	15 600	3 796	805	235
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	56	13 623	3 238	676	168
7532	Top, body, and upholstery repair shops and paint shops	16	4 898	1 252	258	67
7538	General automotive repair shops	24	4 527	992	195	49
7533, 4, 6, 7, 9	Other automotive repair shops	16	4 198	994	223	52
754	Automotive services, except repair	11	(D)	(D)	(D)	BB
76	Miscellaneous repair services	24	5 924	1 423	345	82
762	Electrical repair shops	6	1 206	349	121	25
7622	Radio and television repair shops	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	4	885	227	51	10
769	Miscellaneous repair and related services	14	3 833	847	173	47
78, 79, 84	Amusement and recreation services, including motion pictures and museums	51	28 988	8 134	1 477	644
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	AA
783	Motion picture theaters	2	(D)	(D)	(D)	BB
784	Video tape rental	11	2 733	474	131	65
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	AA
793	Bowling centers	4	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	31	22 420	6 750	1 057	470
80	Health services	159	77 133	30 424	6 230	1 731
801	Offices and clinics of doctors of medicine	62	31 875	14 019	2 498	494
802	Offices and clinics of dentists	45	13 304	4 134	978	238
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	31	5 525	1 189	271	91
805	Nursing and personal care facilities	6	12 803	6 413	1 435	500
806	Hospitals	1	(D)	(D)	(D)	CC
807, 8, 9	Other health services	14	(D)	(D)	(D)	EE
81	Legal services	59	14 360	5 637	1 046	154
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	AA

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

IDAHO ID-37

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	KOOTENAI COUNTY —Con.					
83	Social services	22	(D)	(D)	(D)	CC
835	Child day care services	12	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	10	2 146	593	124	46
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	80	26 418	11 927	2 711	376
871	Engineering, architectural, and surveying services	34	(D)	(D)	(D)	CC
872	Accounting, auditing, and bookkeeping services	33	(D)	(D)	(D)	CC
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	AA
874	Management and public relations services	11	(D)	(D)	(D)	AA
89	Services, n.e.c.	7	(D)	(D)	(D)	BB
	TWIN FALLS COUNTY					
	Total	452	180 612	82 205	16 910	4 126
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	22	10 390	2 630	614	328
7011	Hotels and motels	19	9 783	2 513	582	306
7011 pt.	Hotels	5	6 368	1 687	435	213
7011 pt.	Motels, motor hotels, and tourist courts	14	3 415	826	147	93
702, 3	Other lodging places	3	607	117	32	22
72	Personal services	38	9 786	3 389	870	285
721	Laundry, cleaning, and garment services	8	4 808	1 792	432	134
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	1	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	3	469	149	39	10
7216	Drycleaning plants, except rug cleaning*	2	(D)	(D)	(D)	AA
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	AA
7218	Industrial laundries*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	3	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops	15	1 961	908	225	92
723	Beauty shops	15	1 961	908	225	92
724	Barber shops	—	—	—	—	—
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	5	(D)	(D)	(D)	AA
729	Miscellaneous personal services	7	(D)	(D)	(D)	BB
73	Business services	49	31 517	24 263	3 718	1 135
731	Advertising	—	—	—	—	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	8	2 239	988	226	59
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	245	67	15	5
734	Services to dwellings and other buildings	9	596	265	60	56
735	Miscellaneous equipment rental and leasing	5	(D)	(D)	(D)	BB
736	Personnel supply services	2	(D)	(D)	(D)	FF
737	Computer programming, data processing, and other computer related services	7	9 244	7 451	725	45
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	3	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services	3	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	14	(D)	(D)	(D)	BB
75	Automotive repair, services, and parking	54	10 925	2 711	547	175
751	Automotive rental and leasing, without drivers	7	(D)	(D)	(D)	AA
752	Automobile parking	1	(D)	(D)	(D)	AA
753	Automotive repair shops	41	8 153	1 761	394	110
7532	Top, body, and upholstery repair shops and paint shops	8	1 914	481	99	31
7538	General automotive repair shops	21	3 498	753	188	51
7533, 4, 6, 7, 9	Other automotive repair shops	12	2 741	527	107	28
754	Automotive services, except repair	5	1 463	519	108	45
76	Miscellaneous repair services	31	(D)	(D)	(D)	CC
762	Electrical repair shops	6	2 269	782	168	44
7622	Radio and television repair shops	1	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	5	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	23	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	TWIN FALLS COUNTY —Con.					
78, 79, 84	Amusement and recreation services, including motion pictures and museums	37	10 201	1 894	417	215
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	AA
783	Motion picture theaters	4	(D)	(D)	(D)	BB
784	Video tape rental	4	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	4	1 038	291	85	47
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	23	6 323	1 224	255	105
80	Health services	113	67 774	32 839	6 937	1 333
801	Offices and clinics of doctors of medicine	41	23 936	12 610	3 054	273
802	Offices and clinics of dentists	25	7 235	2 064	385	116
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	18	4 143	1 151	246	72
805	Nursing and personal care facilities	7	8 144	4 329	1 018	326
806	Hospitals	2	(D)	(D)	(D)	EE
807, 8, 9	Other health services	20	(D)	(D)	(D)	EE
81	Legal services	36	14 340	5 828	1 940	145
823, 4, 9	Selected educational services	—	—	—	—	—
83	Social services	19	4 494	1 595	320	179
835	Child day care services	9	1 219	291	73	58
832, 3, 6, 9	Other social services	10	3 275	1 304	247	121
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	52	(D)	(D)	(D)	CC
871	Engineering, architectural, and surveying services	10	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services	34	(D)	(D)	(D)	BB
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	BB
874	Management and public relations services	6	(D)	(D)	(D)	AA
89	Services, n.e.c.	1	(D)	(D)	(D)	AA

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	BOISE CITY, ID MSA					
	Total	2 539	1 124 375	444 182	95 565	22 944
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	62	52 786	13 937	3 387	1 713
7011	Hotels and motels	54	51 680	13 735	3 370	1 705
7011 pt.	Hotels	29	41 395	11 275	2 857	1 405
7011 pt.	Hotels, 25 guestrooms or more	26	41 094	11 236	2 849	1 396
7011 pt.	Hotels, less than 25 guestrooms	3	301	39	8	9
7011 pt.	Motels, motor hotels, and tourist courts	25	10 285	2 460	513	300
7011 pt.	Motels, tourist courts	20	7 403	1 742	378	240
7011 pt.	Motor hotels	5	2 882	718	135	60
702, 3	Other lodging places	8	1 106	202	17	8
702	Rooming and boarding houses	1	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks	7	(D)	(D)	(D)	AA

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	BOISE CITY, ID MSA — Con.					
72	Personal services	259	44 544	15 709	3 557	1 423
721	Laundry, cleaning, and garment services	78	17 116	6 127	1 405	583
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	2	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	12	1 201	341	70	48
7216	Drycleaning plants, except rug cleaning*	32	6 667	2 759	647	267
7217	Carpet and upholstery cleaning	20	2 348	769	138	117
7218	Industrial laundries*	2	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	9	(D)	(D)	(D)	BB
7212	Garment pressing, and agents for laundries and drycleaners	2	(D)	(D)	(D)	AA
7219	Laundry and garment services, n.e.c.*	7	423	94	25	14
722	Photographic studios, portrait	21	4 347	1 211	265	112
723, 4	Beauty and barber shops	118	11 664	4 749	1 110	524
723	Beauty shops	106	11 051	4 495	1 052	501
724	Barber shops	12	613	254	58	23
725	Shoe repair shops and shoeshine parlors	4	411	75	19	9
726	Funeral service and crematories	12	6 909	1 996	449	78
729	Miscellaneous personal services	26	4 097	1 551	309	117
7291	Tax return preparation services	7	(D)	(D)	(D)	BB
7299	Miscellaneous personal services, n.e.c.	19	(D)	(D)	(D)	BB
73	Business services	408	177 117	77 589	16 721	5 674
731	Advertising	22	9 168	3 773	839	168
7311	Advertising agencies	14	(D)	(D)	(D)	BB
7312	Outdoor advertising services	1	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives	5	(D)	(D)	(D)	BB
7319	Advertising, n.e.c.	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	11	7 565	3 234	751	179
7322	Adjustment and collection services	9	(D)	(D)	(D)	CC
7323	Credit reporting services	2	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	46	11 960	2 887	655	170
7331	Direct mail advertising services	4	(D)	(D)	(D)	BB
7334	Photocopying and duplicating services	7	(D)	(D)	(D)	BB
7335, 6	Commercial photography, art, and graphics	21	5 060	1 148	268	63
7335	Commercial photography	7	2 654	555	133	31
7336	Commercial art and graphic design	14	2 406	593	135	32
7338	Secretarial and court reporting services	14	2 374	381	90	29
734	Services to dwellings and other buildings	100	24 121	11 817	2 673	1 478
7342	Disinfecting and pest control services	7	1 768	732	138	38
7349	Building cleaning and maintenance services, n.e.c.	93	22 353	11 085	2 535	1 440
735	Miscellaneous equipment rental and leasing	35	18 606	4 197	887	265
7352	Medical equipment rental and leasing	4	(D)	(D)	(D)	BB
7353	Heavy construction equipment rental and leasing	3	(D)	(D)	(D)	BB
7359	Equipment rental and leasing, n.e.c.	28	15 001	3 196	676	208
736	Personnel supply services	28	33 070	25 208	4 858	2 024
7361	Employment agencies	7	778	265	62	18
7363	Help supply services	21	32 292	24 943	4 796	2 006
7363 pt.	Temporary help supply	18	(D)	(D)	(D)	GG
7363 pt.	Help supply, except temporary	3	(D)	(D)	(D)	CC
737	Computer programming, data processing, and other computer related services	67	38 746	14 531	3 364	469
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	40	23 628	10 239	2 358	306
7371	Computer programming services	25	13 711	6 559	1 410	177
7372	Prepackaged software	9	(D)	(D)	(D)	BB
7373	Computer integrated systems	6	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services	11	9 980	2 864	631	106
7374, 5	Computer processing, information retrieval	9	(D)	(D)	(D)	BB
7376	Computer facilities management services	2	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	16	5 138	1 428	375	57
7377	Computer rental and leasing	1	(D)	(D)	(D)	AA
7378	Computer maintenance and repair	10	3 523	869	254	40
7379	Computer related services, n.e.c.	5	(D)	(D)	(D)	AA
738	Miscellaneous business services	99	33 881	11 942	2 694	921
7381, 2	Detective agencies and protective services	16	6 379	2 927	654	310
7381	Detective, guard, and armored car services	14	(D)	(D)	(D)	EE
7382	Security systems services	2	(D)	(D)	(D)	AA
7383	News syndicates	2	(D)	(D)	(D)	AA
7384	Photofinishing laboratories*	11	2 653	842	188	56
7389	Business services, n.e.c.	70	(D)	(D)	(D)	FF
7389 pt.	Sign painting shops	4	785	405	98	24
7389 pt.	Interior designing	5	3 420	377	74	17
7389 pt.	Telephone answering services	6	1 266	693	142	49
7389 pt.	Other business services	55	(D)	(D)	(D)	EE

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	BOISE CITY, ID MSA — Con.					
75	Automotive repair, services, and parking -----	282	82 775	20 437	4 562	1 484
751	Automotive rental and leasing, without drivers -----	17	15 519	2 543	517	181
7513	Truck rental and leasing, without drivers -----	5	3 337	514	144	40
7514, 5	Passenger car rental and leasing -----	12	12 182	2 029	373	141
7514	Passenger car rental -----	11	(D)	(D)	(D)	CC
7515	Passenger car leasing -----	1	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental -----	—	—	—	—	—
752	Automobile parking -----	10	(D)	(D)	(D)	BB
753	Automotive repair shops -----	210	53 118	13 327	3 013	786
7532	Top, body, and upholstery repair shops and paint shops -----	69	18 139	5 248	1 189	273
7532 pt.	Top and body repair shops -----	62	16 958	4 844	1 090	246
7532 pt.	Paint shops -----	7	1 181	404	99	27
7538	General automotive repair shops -----	96	20 353	4 818	1 078	312
7538 pt.	General automotive repair shops, except diesel -----	87	18 516	4 436	987	287
7538 pt.	Diesel repair shops -----	9	1 837	382	91	25
7533, 4, 6, 7, 9	Other automotive repair shops -----	45	14 626	3 261	746	201
7533	Automotive exhaust system repair shops -----	5	2 208	517	99	30
7534	Tire retreading and repair shops -----	3	2 478	481	115	39
7536	Automotive glass replacement shops -----	9	3 492	461	120	29
7537	Automotive transmission repair shops -----	8	1 674	477	104	25
7539	Automotive repair shops, n.e.c. -----	20	4 774	1 325	308	78
7539 pt.	Radiator repair -----	7	1 389	333	77	22
7539 pt.	Brake, front end, and wheel alignment -----	6	(D)	(D)	(D)	AA
7539 pt.	Automotive electrical and fuel system services -----	6	2 375	702	161	41
7539 pt.	Other automotive repair shops, n.e.c. -----	1	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	45	(D)	(D)	(D)	EE
7542	Carwashes -----	20	(D)	(D)	(D)	EE
7549	Automotive services, except repair and carwashes -----	25	7 534	2 179	469	206
76	Miscellaneous repair services -----	108	33 419	9 629	2 263	568
762	Electrical repair shops -----	37	15 547	5 198	1 257	314
7622	Radio and television repair shops -----	9	1 737	379	124	47
7623, 9	Other electrical and electronic repair shops -----	28	13 810	4 819	1 133	267
7623	Refrigeration and air-conditioning service and repair shops -----	6	3 224	976	215	40
7629	Electrical and electronic repair shops, n.e.c. -----	22	10 586	3 843	918	227
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	12	1 260	284	66	22
769	Miscellaneous repair and related services -----	59	16 612	4 147	940	232
7692	Welding repair -----	4	456	66	13	5
7694	Armature rewinding shops -----	4	4 497	1 406	341	57
7699	Repair shops and related services, n.e.c. -----	51	11 659	2 675	586	170
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	137	56 318	12 039	2 467	1 430
781, 2	Motion picture production, distribution, and services -----	6	935	238	41	11
783	Motion picture theaters -----	16	10 829	1 199	279	169
7832	Motion picture theaters, except drive-in -----	13	10 652	1 169	277	168
7833	Drive-in motion picture theaters -----	3	177	30	2	1
784	Video tape rental -----	27	5 495	978	238	148
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	6	952	296	72	20
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	2	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	4	(D)	(D)	(D)	AA
793	Bowling centers -----	9	5 284	1 773	494	254
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	73	32 823	7 555	1 343	828
794	Commercial sports -----	3	(D)	(D)	(D)	BB
7941	Professional sports clubs, managers, promoters -----	1	(D)	(D)	(D)	AA
7948	Racing, including track operation -----	2	(D)	(D)	(D)	BB
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	70	(D)	(D)	(D)	FF
791	Dance studios, schools, and halls -----	7	804	142	31	36
7991	Physical fitness facilities -----	16	6 625	1 543	283	201
7992	Public golf courses -----	8	3 864	1 093	187	114
7993	Coin-operated amusement devices -----	7	3 702	716	154	45
7996	Amusement parks -----	1	(D)	(D)	(D)	AA
7997	Membership sports and recreation clubs -----	7	2 640	693	143	96
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	24	(D)	(D)	(D)	EE
7999 pt.	Concession operators of amusement devices and rides -----	1	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs -----	2	(D)	(D)	(D)	BB
7999 pt., 84	Other recreation and amusements, including museums -----	21	(D)	(D)	(D)	CC

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	BOISE CITY, ID MSA — Con.					
80	Health services	599	377 174	169 742	34 172	5 841
801	Offices and clinics of doctors of medicine	258	188 416	101 687	19 012	1 831
8011 pt.	Offices of doctors of medicine	254	(D)	(D)	(D)	GG
8011 pt.	General medical clinics	4	(D)	(D)	(D)	BB
802	Offices and clinics of dentists	155	55 901	20 205	4 135	792
803	Offices and clinics of doctors of osteopathy	4	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	114	26 135	6 113	1 453	361
8041	Offices and clinics of chiropractors	49	9 176	1 627	389	112
8042	Offices and clinics of optometrists	28	8 084	1 732	474	131
8043	Offices and clinics of podiatrists	7	2 716	977	201	34
8049	Offices and clinics of health practitioners, n.e.c.	30	6 159	1 777	389	84
805	Nursing and personal care facilities	20	46 215	20 184	4 813	1 699
8051	Skilled nursing care facilities	13	38 310	16 117	3 838	1 375
8052	Intermediate care facilities	7	7 905	4 067	975	324
8059	Nursing and personal care facilities, n.e.c.	—	—	—	—	—
806	Hospitals	4	(D)	(D)	(D)	FF
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	EE
8063, 9	Specialty hospitals	3	(D)	(D)	(D)	CC
807, 8, 9	Other health services	44	(D)	(D)	(D)	FF
807	Medical and dental laboratories	26	12 341	3 722	827	146
8071	Medical laboratories	4	(D)	(D)	(D)	BB
8072	Dental laboratories	22	(D)	(D)	(D)	BB
808	Home health care services	4	3 435	2 342	374	234
809	Miscellaneous health and allied services, n.e.c.	14	(D)	(D)	(D)	CC
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	11	6 896	3 383	792	132
8099	Health and allied services, n.e.c.	3	(D)	(D)	(D)	AA
81	Legal services	194	101 504	41 017	9 223	1 225
823, 4, 9	Selected educational services	11	(D)	(D)	(D)	BB
823	Libraries	1	(D)	(D)	(D)	BB
824	Vocational schools	3	(D)	(D)	(D)	AA
829	Schools and educational services, n.e.c.	7	(D)	(D)	(D)	BB
83	Social services	132	23 140	9 278	2 008	1 064
835	Child day care services	71	8 379	3 936	873	544
832, 3, 6, 9	Other social services	61	14 761	5 342	1 135	520
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	328	167 864	71 507	16 607	2 399
871	Engineering, architectural, and surveying services	113	(D)	(D)	(D)	GG
8711	Engineering services	70	80 733	38 443	9 091	972
8712	Architectural services	35	19 379	5 926	1 283	220
8713	Surveying services	8	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services	126	33 759	12 719	3 129	607
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	21	(D)	(D)	(D)	CC
8731	Commercial physical and biological research	4	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research	8	3 751	831	186	78
8734	Testing laboratories	9	3 315	1 307	279	56
874	Management and public relations services	68	23 543	10 926	2 354	426
8741	Management services	24	(D)	(D)	(D)	EE
8742	Management consulting services	26	(D)	(D)	(D)	BB
8743	Public relations services	6	2 233	387	94	35
8744	Facilities support management services	1	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c.	11	(D)	(D)	(D)	BB
89	Services, n.e.c.	19	(D)	(D)	(D)	BB

Table 7b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	BOISE CITY, ID MSA					
	Total	306	456 148	183 316	45 890	8 640
7032, 704	Camps and membership lodging	4	(D)	(D)	(D)	AA
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	23	(D)	(D)	(D)	EE
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	27	355 029	150 057	37 831	6 188
8111 pt.	Legal aid societies and similar legal services	2	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services	5	696	118	24	13
83	Social services	115	40 761	14 927	3 523	1 208
835	Child day care services	13	1 299	752	169	121
832, 3, 6, 9	Other social services	102	39 462	14 175	3 354	1 087
861, 2, 4, 9	Selected membership organizations	125	45 534	12 507	3 150	822
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	5	(D)	(D)	(D)	BB

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	4 726	2 315 671	860 527	191 694	40 601
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	273	187 382	51 581	12 630	5 265
7011	Hotels and motels	221	178 912	49 397	12 409	5 085
7011 pt.	Hotels	76	132 329	38 651	10 297	3 744
7011 pt.	Hotels, 25 guestrooms or more	48	128 536	37 815	10 123	3 634
7011 pt.	Hotels, less than 25 guestrooms	28	3 793	836	174	110
7011 pt.	Motels, motor hotels, and tourist courts	145	46 583	10 746	2 112	1 341
7011 pt.	Motels, tourist courts	126	34 760	7 667	1 452	994
7011 pt.	Motor hotels	19	11 823	3 079	660	347
702, 3	Other lodging places	52	8 470	2 184	221	180
702	Rooming and boarding houses	4	(D)	(D)	(D)	BB
703	Camps and recreational vehicle parks	48	(D)	(D)	(D)	CC
72	Personal services	516	76 321	22 430	5 380	2 284
721	Laundry, cleaning, and garment services	103	24 117	7 655	1 802	651
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	2	(D)	(D)	(D)	CC
7215	Coin-operated laundries and drycleaning	27	3 303	745	162	96
7216	Drycleaning plants, except rug cleaning*	38	5 891	1 967	482	212
7217	Carpet and upholstery cleaning	26	3 647	864	197	85
7218	Industrial laundries*	3	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	6	(D)	(D)	(D)	AA
7212	Garment pressing, and agents for laundries and drycleaners	1	(D)	(D)	(D)	AA
7219	Laundry and garment services, n.e.c.*	5	239	77	20	9
722	Photographic studios, portrait	37	6 084	1 037	238	130
723, 4	Beauty and barber shops	221	19 611	7 838	1 861	905
723	Beauty shops	214	18 949	7 562	1 798	880
724	Barber shops	7	662	276	63	25
725	Shoe repair shops and shoeshine parlors	5	675	150	30	19
726	Funeral service and crematories	53	17 889	3 555	805	174
729	Miscellaneous personal services	97	7 945	2 195	644	405
7291	Tax return preparation services	34	(D)	(D)	(D)	CC
7299	Miscellaneous personal services, n.e.c.	63	(D)	(D)	(D)	CC

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

IDAHO ID-43

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
73	Business services -----	497	127 477	59 126	11 601	4 139
731	Advertising -----	15	3 256	1 156	186	99
7311	Advertising agencies -----	11	(D)	(D)	(D)	BB
7312	Outdoor advertising services -----	1	(D)	(D)	(D)	AA
7313	Radio, television, publishers' advertising representatives -----	1	(D)	(D)	(D)	AA
7319	Advertising, n.e.c. -----	2	(D)	(D)	(D)	BB
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	41	11 125	4 269	1 023	263
7322	Adjustment and collection services -----	35	(D)	(D)	(D)	CC
7323	Credit reporting services -----	6	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	49	7 884	2 278	655	174
7331	Direct mail advertising services -----	3	(D)	(D)	(D)	BB
7334	Photocopying and duplicating services -----	8	(D)	(D)	(D)	BB
7335, 6	Commercial photography, art, and graphics -----	24	3 742	1 122	348	62
7335	Commercial photography -----	8	1 639	298	66	20
7336	Commercial art and graphic design -----	16	2 103	824	282	42
7338	Secretarial and court reporting services -----	14	2 082	642	176	50
734	Services to dwellings and other buildings -----	123	13 912	6 065	1 431	909
7342	Disinfecting and pest control services -----	10	2 199	903	163	37
7349	Building cleaning and maintenance services, n.e.c. -----	113	11 713	5 162	1 268	872
735	Miscellaneous equipment rental and leasing -----	49	16 068	3 613	786	216
7352	Medical equipment rental and leasing -----	4	(D)	(D)	(D)	AA
7353	Heavy construction equipment rental and leasing -----	11	(D)	(D)	(D)	BB
7359	Equipment rental and leasing, n.e.c. -----	34	9 468	1 843	458	145
736	Personnel supply services -----	27	24 431	21 023	3 702	1 440
7361	Employment agencies -----	9	775	400	92	48
7363	Help supply services -----	18	23 656	20 623	3 610	1 392
7363 pt.	Temporary help supply -----	15	(D)	(D)	(D)	EE
7363 pt.	Help supply, except temporary -----	3	(D)	(D)	(D)	FF
737	Computer programming, data processing, and other computer related services -----	61	27 460	13 536	2 137	248
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	37	21 513	11 559	1 705	162
7371	Computer programming services -----	23	15 365	8 994	1 119	89
7372	Prepackaged software -----	11	(D)	(D)	(D)	BB
7373	Computer integrated systems -----	3	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services -----	11	1 971	671	129	39
7374, 5	Computer processing, information retrieval -----	11	1 971	671	129	39
7376	Computer facilities management services -----	—	—	—	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	13	3 976	1 306	303	47
7377	Computer rental and leasing -----	—	—	—	—	—
7378	Computer maintenance and repair -----	6	1 934	682	164	22
7379	Computer related services, n.e.c. -----	7	2 042	624	139	25
738	Miscellaneous business services -----	132	23 341	7 186	1 681	790
7381, 2	Detective agencies and protective services -----	26	4 094	2 148	472	294
7381	Detective, guard, and armored car services -----	23	(D)	(D)	(D)	EE
7382	Security systems services -----	1	(D)	(D)	(D)	AA
7383	News syndicates -----	1	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	25	6 964	1 827	401	147
7389	Business services, n.e.c. -----	80	(D)	(D)	(D)	EE
7389 pt.	Sign painting shops -----	6	686	145	46	18
7389 pt.	Interior designing -----	5	1 027	117	32	14
7389 pt.	Telephone answering services -----	8	1 288	542	130	49
7389 pt.	Other business services -----	61	(D)	(D)	(D)	EE
75	Automotive repair, services, and parking -----	519	127 185	29 448	6 584	1 952
751	Automotive rental and leasing, without drivers -----	33	10 036	1 989	348	128
7513	Truck rental and leasing, without drivers -----	9	3 759	694	99	31
7514, 5	Passenger car rental and leasing -----	24	6 277	1 295	249	97
7514	Passenger car rental -----	23	(D)	(D)	(D)	BB
7515	Passenger car leasing -----	1	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental -----	—	—	—	—	—
752	Automobile parking -----	5	(D)	(D)	(D)	AA
753	Automotive repair shops -----	417	104 185	23 871	5 401	1 441
7532	Top, body, and upholstery repair shops and paint shops -----	107	33 259	8 428	1 919	466
7532 pt.	Top and body repair shops -----	104	32 740	8 284	1 885	459
7532 pt.	Paint shops -----	3	519	144	34	7
7538	General automotive repair shops -----	207	43 594	9 764	2 202	624
7538 pt.	General automotive repair shops, except diesel -----	185	37 555	8 125	1 838	532
7538 pt.	Diesel repair shops -----	22	6 039	1 639	364	92
7533, 4, 6, 7, 9	Other automotive repair shops -----	103	27 332	5 679	1 280	351
7533	Automotive exhaust system repair shops -----	18	3 979	852	189	52
7534	Tire retreading and repair shops -----	10	5 323	809	181	40
7536	Automotive glass replacement shops -----	23	6 174	1 340	302	78
7537	Automotive transmission repair shops -----	19	5 700	1 510	358	94
7539	Automotive repair shops, n.e.c. -----	33	6 156	1 168	250	87
7539 pt.	Radiator repair -----	8	(D)	(D)	(D)	BB
7539 pt.	Brake, front end, and wheel alignment -----	10	(D)	(D)	(D)	BB
7539 pt.	Automotive electrical and fuel system services -----	13	2 479	660	141	34
7539 pt.	Other automotive repair shops, n.e.c. -----	2	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	64	(D)	(D)	(D)	EE
7542	Carwashes -----	38	(D)	(D)	(D)	CC
7549	Automotive services, except repair and carwashes -----	26	5 547	1 780	400	148

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
76	Miscellaneous repair services -----	225	53 844	13 090	2 991	788
762	Electrical repair shops -----	55	13 699	4 130	1 000	238
7622	Radio and television repair shops -----	22	5 235	1 981	419	100
7623, 9	Other electrical and electronic repair shops -----	33	8 464	2 149	581	138
7623	Refrigeration and air-conditioning service and repair shops -----	9	2 939	763	155	34
7629	Electrical and electronic repair shops, n.e.c. -----	24	5 525	1 386	426	104
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	14	2 062	553	128	35
769	Miscellaneous repair and related services -----	156	38 083	8 407	1 863	515
7692	Welding repair -----	28	4 626	1 207	271	87
7694	Armature rewinding shops -----	17	6 804	2 029	449	83
7699	Repair shops and related services, n.e.c. -----	111	26 653	5 171	1 143	345
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	457	100 837	24 687	5 091	3 049
781, 2	Motion picture production, distribution, and services -----	9	2 966	1 026	248	82
783	Motion picture theaters -----	52	12 981	1 886	423	383
7832	Motion picture theaters, except drive-in -----	46	12 275	1 775	406	368
7833	Drive-in motion picture theaters -----	6	706	111	17	15
784	Video tape rental -----	72	12 525	2 260	492	330
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	4	306	230	117	6
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	2	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	2	(D)	(D)	(D)	AA
793	Bowling centers -----	51	9 100	2 278	696	435
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	269	62 959	17 007	3 115	1 813
794	Commercial sports -----	8	(D)	(D)	(D)	CC
7941	Professional sports clubs, managers, promoters -----	3	(D)	(D)	(D)	AA
7948	Racing, including track operation -----	5	(D)	(D)	(D)	CC
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	261	(D)	(D)	(D)	GG
791	Dance studios, schools, and halls -----	7	527	156	47	36
7991	Physical fitness facilities -----	33	7 469	2 314	576	442
7992	Public golf courses -----	25	8 476	2 500	193	100
7993	Coin-operated amusement devices -----	18	5 262	1 000	231	71
7996	Amusement parks -----	3	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs -----	20	5 505	1 666	247	145
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	155	(D)	(D)	(D)	FF
7999 pt.	Concession operators of amusement devices and rides -----	3	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs -----	2	(D)	(D)	(D)	AA
7999 pt., 84	Other recreation and amusements, including museums -----	150	(D)	(D)	(D)	FF
80	Health services -----	1 135	609 601	246 054	51 987	11 081
801	Offices and clinics of doctors of medicine -----	470	247 077	117 767	24 177	3 160
8011 pt.	Offices of doctors of medicine -----	462	(D)	(D)	(D)	HH
8011 pt.	General medical clinics -----	8	(D)	(D)	(D)	CC
802	Offices and clinics of dentists -----	300	94 320	28 679	6 098	1 650
803	Offices and clinics of doctors of osteopathy -----	9	(D)	(D)	(D)	BB
804	Offices and clinics of other health practitioners -----	210	40 705	9 238	1 973	647
8041	Offices and clinics of chiropractors -----	85	13 294	2 597	596	214
8042	Offices and clinics of optometrists -----	66	16 231	3 231	678	226
8043	Offices and clinics of podiatrists -----	10	2 567	678	156	44
8049	Offices and clinics of health practitioners, n.e.c. -----	49	8 321	2 732	543	163
805	Nursing and personal care facilities -----	40	67 311	33 906	7 891	2 718
8051	Skilled nursing care facilities -----	29	58 669	29 314	6 823	2 357
8052	Intermediate care facilities -----	8	(D)	(D)	(D)	EE
8059	Nursing and personal care facilities, n.e.c. -----	3	(D)	(D)	(D)	BB
806	Hospitals -----	6	(D)	(D)	(D)	GG
8062	General medical and surgical hospitals -----	2	(D)	(D)	(D)	GG
8063, 9	Specialty hospitals -----	4	(D)	(D)	(D)	EE
807, 8, 9	Other health services -----	100	(D)	(D)	(D)	GG
807	Medical and dental laboratories -----	46	20 101	6 027	1 481	274
8071	Medical laboratories -----	21	(D)	(D)	(D)	CC
8072	Dental laboratories -----	25	(D)	(D)	(D)	BB
808	Home health care services -----	26	14 796	8 142	1 569	672
809	Miscellaneous health and allied services, n.e.c. -----	28	(D)	(D)	(D)	CC
8092	Kidney dialysis centers -----	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c. -----	22	6 015	2 317	521	136
8099	Health and allied services, n.e.c. -----	6	(D)	(D)	(D)	BB
81	Legal services -----	350	90 542	33 386	7 702	1 197
823, 4, 9	Selected educational services -----	15	(D)	(D)	(D)	BB
823	Libraries -----	1	(D)	(D)	(D)	AA
824	Vocational schools -----	4	(D)	(D)	(D)	AA
829	Schools and educational services, n.e.c. -----	10	(D)	(D)	(D)	BB
83	Social services -----	179	24 371	8 454	1 979	1 085
835	Child day care services -----	98	6 718	2 471	622	466
832, 3, 6, 9	Other social services -----	81	17 653	5 983	1 357	619

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	524	901 851	366 471	84 552	9 541
871	Engineering, architectural, and surveying services -----	193	(D)	(D)	(D)	GG
8711	Engineering services -----	108	94 113	36 779	7 424	1 147
8712	Architectural services -----	54	19 050	5 927	1 248	213
8713	Surveying services -----	31	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services -----	237	(D)	(D)	(D)	FF
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	26	(D)	(D)	(D)	II
8731	Commercial physical and biological research -----	10	(D)	(D)	(D)	II
8732	Commercial economic, sociological, and educational research -----	3	(D)	(D)	(D)	BB
8734	Testing laboratories -----	13	(D)	(D)	(D)	CC
874	Management and public relations services -----	68	178 347	66 931	17 020	1 601
8741	Management services -----	27	(D)	(D)	(D)	FF
8742	Management consulting services -----	27	(D)	(D)	(D)	BB
8743	Public relations services -----	2	(D)	(D)	(D)	AA
8744	Facilities support management services -----	1	(D)	(D)	(D)	FF
8748	Business consulting services, n.e.c. -----	11	952	359	74	14
89	Services, n.e.c. -----	36	(D)	(D)	(D)	CC

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total -----	615	632 499	263 231	63 126	13 745
7032, 704	Camps and membership lodging -----	24	(D)	(D)	(D)	BB
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	49	(D)	(D)	(D)	EE
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	76	433 643	180 953	44 012	8 761
8011 pt., 8021 pt. 805	Clinics of doctors of medicine and dentists -----	13	(D)	(D)	(D)	CC
	Nursing and personal care facilities -----	13	22 810	11 081	2 814	830
806	Hospitals -----	38	400 405	165 460	40 122	7 702
8062	General medical and surgical hospitals -----	35	(D)	(D)	(D)	II
8063, 9	Specialty hospitals -----	3	(D)	(D)	(D)	EE
808, 9	Other health services -----	12	(D)	(D)	(D)	CC
8111 pt.	Legal aid societies and similar legal services -----	5	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services -----	7	(D)	(D)	(D)	BB
83	Social services -----	228	58 748	24 384	5 755	2 705
835	Child day care services -----	38	5 751	2 965	716	308
832, 3, 6, 9	Other social services -----	190	52 997	21 419	5 039	2 397
832	Individual and family social services -----	113	14 525	6 320	1 523	798
833	Job training and vocational rehabilitation services -----	20	18 704	6 199	1 481	847
836	Residential care -----	22	10 236	5 643	1 253	419
839	Social services, n.e.c. -----	35	9 532	3 257	782	333
861, 2, 4, 9	Selected membership organizations -----	212	34 492	10 520	2 486	908
861	Business associations -----	47	8 756	2 730	681	154
864	Civic, social, and fraternal organizations -----	127	20 944	6 093	1 450	658
862, 9	Other membership organizations -----	38	4 792	1 697	355	96
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	14	(D)	(D)	(D)	FF
873	Research, development, and testing services -----	7	(D)	(D)	(D)	FF
874 ex. 8744	Management and public relations services, except facilities support management services -----	7	(D)	(D)	(D)	BB

Table 9. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Idaho -----	(X)	3 440 046	3 440 046	100.0	Idaho — Con.				
Idaho Falls -----	1	957 016	957 016	27.8	Kellogg -----	21	11 112	2 862 960	83.2
Boise City -----	2	827 629	1 784 645	51.9	Jerome -----	22	10 515	2 873 475	83.5
Coeur d'Alene -----	3	186 374	1 971 019	57.3	Rupert -----	23	10 301	2 883 776	83.8
Twin Falls -----	4	158 903	2 129 922	61.9	Ketchum -----	24	9 786	2 893 562	84.1
Pocatello ▲ -----	5	134 831	2 264 753	65.8	Payette -----	25	9 286	2 902 848	84.4
Lewiston -----	6	123 930	2 388 683	69.4	Weiser -----	26	8 723	2 911 571	84.6
Nampa -----	7	96 421	2 485 104	72.2	Salmon -----	27	8 504	2 920 075	84.9
Caldwell -----	8	77 261	2 562 365	74.5	Grangeville -----	28	7 230	2 927 305	85.1
Moscow -----	9	44 022	2 606 387	75.8	Orofino -----	29	6 853	2 934 158	85.3
Sandpoint -----	10	31 913	2 638 300	76.7	Gooding -----	30	6 576	2 940 734	85.5
Post Falls -----	11	30 384	2 668 684	77.6	American Falls -----	31	4 164	2 944 898	85.6
Rexburg -----	12	29 499	2 698 183	78.4	Hayden -----	32	4 102	2 949 000	85.7
Burley ▲ -----	13	29 093	2 727 276	79.3	Preston -----	33	3 843	2 952 843	85.8
Garden City -----	14	26 182	2 753 458	80.0	Soda Springs -----	34	3 776	2 956 619	85.9
Meridian -----	15	25 301	2 778 759	80.8	Shelley -----	35	3 675	2 960 294	86.1
Blackfoot -----	16	23 912	2 802 671	81.5	Rigby -----	36	3 672	2 963 966	86.2
Buhl -----	17	12 705	2 815 376	81.8	Eagle -----	37	2 910	2 966 876	86.2
Mountain Home -----	18	12 680	2 828 056	82.2	St. Anthony -----	38	1 551	2 968 427	86.3
Chubbuck -----	19	12 479	2 840 535	82.6	Ammon -----	(X)	(D)	(X)	(X)
Hailey -----	20	11 313	2 851 848	82.9	Emmett -----	(X)	(D)	(X)	(X)
					Heyburn -----	(X)	(D)	(X)	(X)
					Montpelier -----	(X)	(D)	(X)	(X)

¹Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 10. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Idaho -----	(X)	3 440 046	3 440 046	100.0	Idaho — Con.				
Bonneville -----	1	963 359	963 359	28.0	Gooding -----	21	11 163	3 248 803	94.4
Ada -----	2	938 231	1 901 590	55.3	Gem -----	22	9 796	3 258 599	94.7
Kootenai -----	3	249 942	2 151 532	62.5	Washington -----	23	9 675	3 268 274	95.0
Canyon -----	4	186 144	2 337 676	68.0	Lemhi -----	24	9 520	3 277 794	95.3
Twin Falls -----	5	180 612	2 518 288	73.2	Clearwater -----	25	7 951	3 285 745	95.5
Bannock -----	6	150 404	2 668 692	77.6	Boundary -----	26	7 256	3 293 001	95.7
Blaine -----	7	143 157	2 811 849	81.7	Benewah -----	27	6 849	3 299 850	95.9
Nez Perce -----	8	124 512	2 936 361	85.4	Fremont -----	28	6 686	3 306 536	96.1
Latah -----	9	50 433	2 986 794	86.8	Jefferson -----	29	6 181	3 312 717	96.3
Bonner -----	10	48 332	3 035 126	88.2	Custer -----	30	5 486	3 318 203	96.5
Cassia -----	11	31 515	3 066 641	89.1	Caribou -----	31	5 244	3 323 447	96.6
Bingham -----	12	30 585	3 097 226	90.0	Teton -----	32	4 672	3 328 119	96.7
Madison -----	13	30 123	3 127 349	90.9	Power -----	33	4 649	3 332 768	96.9
Valley -----	14	22 109	3 149 458	91.6	Franklin -----	34	4 424	3 337 192	97.0
Shoshone -----	15	17 199	3 166 657	92.1	Bear Lake -----	35	3 904	3 341 096	97.1
Elmore -----	16	16 767	3 183 424	92.5	Owyhee -----	(X)	(D)	(X)	(X)
Minidoka -----	17	14 754	3 198 178	93.0	Boise -----	(X)	(D)	(X)	(X)
Payette -----	18	14 305	3 212 483	93.4	Lewis -----	(X)	(D)	(X)	(X)
Idaho -----	19	12 939	3 225 422	93.8	Lincoln -----	(X)	(D)	(X)	(X)
Jerome -----	20	12 218	3 237 640	94.1	Adams -----	(X)	(D)	(X)	(X)
					Oneida -----	(X)	(D)	(X)	(X)
					Butte -----	(X)	(D)	(X)	(X)
					Camas -----	(X)	(D)	(X)	(X)
					Clark -----	(X)	(D)	(X)	(X)

¹Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Appendix A.

General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration. Firms in the 1992 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consisted of firms which were not required to file a regular census return and included:

- a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1992. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10 percent of total receipts of all establishments covered in the census.

The census included only those service nonemployer firms which reported a receipts volume of \$1,000 or more during 1992. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

Data for nonemployers are not included in this report but are provided in a subsequent Non-employer Statistics report (SC92-N-1).

- b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1992 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census.

Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:

- a. Large employers, i.e., all multiestablishment firms, and all employer firms above the payroll size cutoff referred to in section 1b. Within this category, a report of company organization was conducted periodically to identify establishment locations of firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1991 Report of Company Organization was used as a coverage check in the census. In the 1992 census, all multi-establishment firms were asked to notify the Census Bureau of any establishments for which a form was not received. Report forms were subsequently provided to the firms for these establishments.
- b. A sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1992 questionnaire.

Method of classifying kinds of business. The service industries classifications for all establishments were based on the *Standard Industrial Classification (SIC) Manual*.¹ However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe

- a. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.
- b. Selected small employers were classified on the basis of the most current census kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1987 census. Otherwise, the classification was obtained from administrative records of other Federal agencies.

If the census or administrative record classifications proved inadequate (none corresponded to a 1992 census classification in the detail required for

¹*Standard Industrial Classification Manual: 1987.* For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock No. 041-001-00314-2.

employers), the firm was sent a brief inquiry requesting information necessary to assign a 1992 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status. For kind-of-business classifications² where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications³ comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

COMPARABILITY OF THE 1987 AND 1992 CENSUSES

The 1987 and 1992 censuses were conducted under similar conditions and procedures except for the following:

Geographic areas. The boundaries of a number of areas for which data are shown in the 1992 census are not the same as in the 1987 census because of annexations; other boundary changes; and redefinitions of metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).⁴ In addition, data for consolidated cities are included in the 1992 census.

Data for special economic urban areas (SEUA's) with 10,000 inhabitants or more in Michigan, Minnesota, New York, and Wisconsin qualified for publication in the 1992 census. This included townships in Michigan and Minnesota and towns in New York and Wisconsin. However, Minnesota did not have any townships that met the population criteria.

²SIC's 7032, 792, 7991 pt., 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

³SIC's 7041, 8111 pt., 84 pt., 86, 8733.

⁴Newly defined metropolitan areas (MA's) were announced by the Office of Management and Budget (OMB) effective June 30, 1993.

Nonemployer firms. In 1987, data for nonemployer firms were published for the United States, States, metropolitan areas, counties, and places in four regional reports in the Nonemployer Statistics Series (SC87-N-1 to -4).

For 1992, data for nonemployers by kind of business are presented in one *Nonemployer Statistics* report (SC92-N-1) for the United States, States, and metropolitan areas. Nonemployer data for counties and places are available on compact disc-read only memory (CD-ROM).

Employment. In 1987, employment data withheld to avoid disclosing data for individual companies were represented with the symbol "(D)." In 1992, withheld employment data are represented with symbols that denote employment size ranges. These symbols are defined in the introductory text.

Sources of receipts/revenue. In 1987, data on sources of receipts/revenue for selected industries were published with other industry-specific data in the *Miscellaneous Subjects* report (SC87-S-4) of the Subject Series. In 1992, sources of receipts/revenue data are presented separately in the *Sources of Receipts or Revenue* report (SC92-S-4) of the Subject Series.

Legal form of organization. In 1987, data on the number of individual proprietorships/partnerships were published in the Geographic Area Series. In 1992, individual proprietorship/partnership data are published in the *Establishment and Firm Size* report (SC87-S-1) and in the *Nonemployer Statistics* report (SC87-N-1).

EXPLANATION OF TERMS

Establishments. An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and are provided in the service industries report, *Miscellaneous Subjects* (SC92-S-5). Each census report was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1992. Appendix G provides a comparison of the number of establishments active any time during the year versus the number in business at the end of the year.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The

entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms. A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic census, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1992 whether or not payment was received in 1992, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1992 regardless of when services were rendered). Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. Receipts from leasing of vehicles, equipment, etc., marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1992 under capital, finance, or "full payout" leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to

customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1992, whether or not payment was received in 1992. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (Unrelated Business Income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

Expenses. Expenses include payroll, employee benefits, interest, rent, payroll taxes, cost of supplies used for operation, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1992.

Expenses in this report exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll. Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, employee contributions to qualified pension plans, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on form 941.

First-quarter payroll. This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1992.

Paid employees for pay period including March 12.

Paid employees consist of the full- and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Auxiliary establishments. Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the *1992 Enterprise Statistics* reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011). Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702). Establishments renting rooms, with or without board, on a fee basis. Homes for the elderly, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032). Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033). Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704). Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the elderly and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211).

Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and dry-cleaners (SIC 7212).

Establishments primarily engaged in providing laundry and drycleaning services but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213). Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table covers, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215).

Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and drycleaning stores.
2. Coin-operated laundry routes.

Drycleaning plants, except rug cleaning (SIC 7216).

Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217). Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily

engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218). Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219). Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

Photographic studios, portrait (SIC 722). Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723). Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724). Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725). Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in

hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726). Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291). Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299). Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Massage parlors, tanning salons, and saunas.
2. Diet and weight reducing services.
3. Formal wear rental.
4. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311). Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy but do not place the advertising with media are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services but do not place the advertising with media are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312). Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313). Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radio and television advertising representatives.
2. Publishers' advertising representatives.

Advertising, n.e.c. (SIC 7319). Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322). Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323). Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

Direct mail advertising services (SIC 7331). Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order but also providing other direct mail advertising services are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Mailing list compilers, brokers, and managers.
2. Direct mail advertising services, except mailing list services.

Photocopying and duplicating services (SIC 7334). Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Blueprinting and photocopying services.
2. Duplicating services, except printing and photocopying.

Commercial photography (SIC 7335). Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336). Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial art.
2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338). Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342). Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349). Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

Medical equipment rental and leasing (SIC 7352). Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353). Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Rental and leasing of heavy construction equipment without operators.
2. Rental and leasing of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359). Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental, except rent-to-own.
2. Equipment leasing, except finance leasing.
3. Rent-to-own.

Employment agencies (SIC 7361). Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363). Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Temporary help supply.
2. Employee leasing.
3. Other help supply services.

Computer programming services (SIC 7371). Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These

establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372). Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems (SIC 7373). Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374). Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375). Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376). Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377). Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the

customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Division D, Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378). Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379). Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Computer consultants.
2. Miscellaneous computer services, n.e.c.

Detective, guard, and armored car services (SIC 7381). Establishments primarily engaged in providing detective, guard, and armored car services. Fingerprint service, polygraph service, and rental of dogs for protective service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.

Security systems services (SIC 7382). Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383). Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384). Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks),

which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Photofinishing laboratories, except "one-hour" (mini) labs.
2. "One-hour" (mini) photofinishing.

Business services, n.e.c. (SIC 7389). Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops. Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
2. Interior designing. Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee basis. Establishments providing interior designing service but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in Construction.
3. Telephone answering services. Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communications.
4. Water softening and conditioning services. Establishments primarily engaged in softening water by chemical treatment or other methods.
5. Packaging and labeling services. Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
6. Trading stamp services. Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are classified as auxiliary to this industry.

7. Convention and trade show services. Establishments primarily engaged in providing a variety of services to conventions and trade shows on a contract or fee basis, including decoration services, registration services, promotion, and other administrative functions.
8. Private mail centers. Establishments primarily engaged in providing mailbox rental and other postal and mailing (except advertising) services. In addition, establishments may provide typing, photocopying, and FAX services, and may sell office supplies.
9. Miscellaneous business services, n.e.c. Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise (including fuel) exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513).

Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Truck rental, without drivers.
2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514). Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515). Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519).

Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles. Establishments primarily engaged in renting motorcycles, bicycles, golf carts, gocarts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521). Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Parking lots.
2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532).

Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Top and body repair shops.
2. Paint shops.

Automotive exhaust system repair shops (SIC 7533).

Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534).

Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536). Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537). Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538). Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539). Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radiator repair.
2. Brake, front end, and wheel alignment.
3. Carburetor repair shops.
4. Automotive electrical repair shops.
5. Other automotive repair shops, n.e.c. Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, and heater and air-conditioning repair.

Carwashes (SIC 7542). Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549). Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Lubrication shops.
2. Towing services.
3. Other automotive services, n.e.c.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622). Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623). Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629). Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763). Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764). Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers and draperies to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692). Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694). Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699). Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair.
2. Lawnmower and other small gasoline engine repair. Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
3. Sewer and septic tank cleaning services. Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
4. Other repair and related services, n.e.c. Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair,

dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812). Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture production, except for television.
2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819). Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822). Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture film exchanges.
2. Film and tape distribution for television.
3. Video tape wholesalers.

Services allied to motion picture distribution (SIC 7829). Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832). Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833). Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841). Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791). Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922). Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Producers of live theatrical productions. Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters but not operating the food service are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
2. Producers of radio and television shows, except tape producers. Establishments primarily engaged in producing shows for live presentation on radio and television. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
3. Artists' and entertainers' managers or agents, concert bureaus, and booking agents.
4. Other theatrical services. Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929). Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Dance groups and artists.
2. Symphony orchestras, opera companies, and chamber music organizations.
3. Other music groups and artists. Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
4. Other entertainers and entertainment groups. Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

Bowling centers (SIC 7933). Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941). Operators and promoters of professional and semiprofessional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities

classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948). Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto racetrack operation.
2. Horse racetrack operation.
3. Dog racetrack operation.
4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991). Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Physical fitness centers, except gymnasiums and athletic clubs.
2. Gymnasiums and athletic clubs.

Public golf courses (SIC 7992). Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993). Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996). Establishments known as amusement parks, theme parks, kiddie parks, etc., which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999, as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997). Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999). Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides. Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.
2. Carnivals and circuses. Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, a subgroup of Industry 7929.
3. Fairs. Establishments primarily engaged in arranging and operating the exhibitions and related activities

usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.

4. Roller skating rinks.
5. Ice skating rinks.
6. Other amusement and recreation services, n.e.c. Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, and tennis. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801).

Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of doctors of medicine. Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
2. General medical clinics. Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802). Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of dentists. Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
2. Dental clinics. Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803).

Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of osteopathic physicians.
2. Osteopathic clinics.

Offices and clinics of chiropractors (SIC 8041). Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042). Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043). Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049). Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051). Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052). Establishments primarily engaged in providing inpatient nursing and rehabilitative services but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059). Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062). Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063). Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069). Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071). Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as

prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072). Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082). Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092). Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093). Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099). Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these

funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the census.

Libraries (SIC 823). Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243). Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244). Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249). Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

Schools and educational services, n.e.c. (SIC 829). Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry 8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the physically challenged and the disadvantaged. Also

included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the census.

Individual and family social services (SIC 832). Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833). Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the physically challenged, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835). Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836). Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839). Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included

in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412). Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

Arboreta and botanical or zoological gardens (SIC 8422). Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the census. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861). Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862). Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864).

Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869). Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711). Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712). Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713). Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721). Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However,

establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731).

Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial physical research.
2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732).

Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733). Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734). Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741). Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742). Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies planning; information systems

planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743). Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744).

Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748). Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Scientific and related consulting services, except environmental.
2. Environmental consulting.
3. Authors, composers, and other arts-related services.
4. Other services, n.e.c.

Appendix B.

Sample Report Form and Instructions

The sample report form and instructions are shown on the following pages.



Appendix C.

Kind-of-Business Titles and Reporting-Form Numbers

[Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Business Division, Bureau of the Census, Washington, DC 20233]

SIC code	Title	Reporting form CB-	SIC code	Title	Reporting form CB-
70	HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES		73	BUSINESS SERVICES—Con.	
7011 pt.	Hotels, 25 guestrooms or more -----	7001	7377	Computer rental and leasing -----	7307
7011 pt.	Hotels, less than 25 guestrooms -----	7001	7378	Computer maintenance and repair -----	7307
7011 pt.	Motels, tourist courts -----	7001	7379 pt.	Computer consultants -----	7307
7011 pt.	Motor hotels -----	7001	7379 pt.	Miscellaneous computer services, n.e.c. -----	7307
702	Rooming and boarding houses -----	7002	7381 pt.	Detective agencies and guard services -----	7308
7032	Sporting and recreational camps -----	7002	7381 pt.	Armored car services -----	7308
7033	Recreational vehicle parks and campsites -----	7002	7382	Security systems services -----	7308
704	Organization hotels and lodging houses, on membership basis. -----	7002	7383	News syndicates -----	7308
			7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs -----	7303
			7384 pt.	"One-hour" (mini) photofinishing -----	7303
72	PERSONAL SERVICES		7389 pt.	Sign painting shops -----	7308
7211	Power laundries, family and commercial -----	7201	7389 pt.	Interior designing -----	7308
7212	Garment pressing, and agents for laundries and drycleaners -----	7201	7389 pt.	Telephone answering services -----	7308
7213	Linen supply -----	7201	7389 pt.	Water softening and conditioning services -----	7308
7215 pt.	Coin-operated laundries and drycleaning stores -----	7201	7389 pt.	Packaging and labeling services -----	7308
7215 pt.	Coin-operated laundry routes -----	7201			
7216	Drycleaning plants, except rug cleaning -----	7201	7389 pt.	Trading stamp services -----	7308
7217	Carpet and upholstery cleaning -----	7201	7389 pt.	Convention and trade show services -----	7308
7218	Industrial launderers -----	7201	7389 pt.	Private mail centers -----	7308
7219	Laundry and garment services, n.e.c. -----	7201	7389 pt.	Miscellaneous business services, n.e.c. -----	7308
722	Photographic studios, portrait -----	7303	75	AUTOMOTIVE REPAIR, SERVICES, AND PARKING	
723	Beauty shops -----	7202	7513 pt.	Truck rental, without drivers -----	7501
724	Barber shops -----	7202	7513 pt.	Truck leasing, except finance leasing -----	7501
725	Shoe repair shops and shoeshine parlors -----	7202	7514	Passenger car rental -----	7501
726	Funeral service and crematories -----	7202	7515	Passenger car leasing -----	7501
7291	Tax return preparation services -----	7202	7519	Utility trailer and recreational vehicle rental -----	7501
			7521 pt.	Parking lots -----	7502
7299 pt.	Massage parlors, tanning salons, and saunas -----	7202	7521 pt.	Parking structures -----	7502
7299 pt.	Diet and weight reducing services -----	7202	7532 pt.	Top and body repair shops -----	7503
7299 pt.	Formal wear rental -----	7202	7532 pt.	Paint shops -----	7503
7299 pt.	Other personal services, n.e.c. -----	7202	7533	Automotive exhaust system repair shops -----	7503
			7534	Tire retreading and repair shops -----	7503
			7536	Automotive glass replacement shops -----	7503
			7537	Automotive transmission repair shops -----	7503
			7538 pt.	General automotive repair shops, except diesel -----	7503
			7538 pt.	Diesel repair shops -----	7503
			7539 pt.	Radiator repair -----	7503
7311	Advertising agencies -----	7301	7539 pt.	Brake, front end, and wheel alignment -----	7503
7312	Outdoor advertising services -----	7301	7539 pt.	Carburetor repair shops -----	7503
7313 pt.	Radio and television advertising representatives -----	7301	7539 pt.	Automotive electrical repair shops -----	7503
7313 pt.	Publishers' advertising representatives -----	7301	7539 pt.	Other automotive repair shops, n.e.c. -----	7503
7319	Advertising, n.e.c. -----	7301	7542	Carwashes -----	7503
			7549 pt.	Lubrication shops -----	7503
7322	Adjustment and collection services -----	7302	7549 pt.	Towing services -----	7503
7323	Credit reporting services -----	7302	7549 pt.	Other automotive services, n.e.c. -----	7503
7331 pt.	Mailing list compilers, brokers, and managers -----	7303			
7331 pt.	Direct mail advertising services, except mailing list services -----	7303	76	MISCELLANEOUS REPAIR SERVICES	
7334 pt.	Blueprinting and photocopying services -----	7303	7622	Radio and television repair shops -----	7600
7334 pt.	Duplicating services, except printing and photocopying -----	7303	7623	Refrigeration and air-conditioning service and repair shops -----	7600
7335	Commercial photography -----	7303	7629	Electrical and electronic repair shops, n.e.c. -----	7600
7336 pt.	Commercial art -----	7303	763	Watch, clock, and jewelry repair -----	7600
7336 pt.	Graphic arts and related design -----	7303	764	Reupholstery and furniture repair -----	7600
7338	Secretarial and court reporting services -----	7303	7692	Welding repair -----	7600
7342	Disinfecting and pest control services -----	7304	7694	Armature rewinding shops -----	7600
7349	Building cleaning and maintenance services, n.e.c. -----	7304	7699 pt.	Farm machinery and equipment repair -----	7600
7352	Medical equipment rental and leasing -----	7305	7699 pt.	Lawnmower and other small gasoline engine repair -----	7600
7353 pt.	Rental and leasing of heavy construction equipment without operators -----	7305	7699 pt.	Sewer and septic tank cleaning services -----	7600
7353 pt.	Rental and leasing of heavy construction equipment with operators -----	7305	7699 pt.	Other repair and related services, n.e.c. -----	7600
7359 pt.	Equipment rental, except rent-to-own -----	7305			
7359 pt.	Equipment leasing, except finance leasing -----	7305	78	MOTION PICTURES	
7359 pt.	Rent-to-own -----	7305			
			7812 pt.	Motion picture production, except for television -----	7801
7361	Employment agencies -----	7306	7812 pt.	Motion picture and tape production for television -----	7801
7363 pt.	Temporary help supply -----	7306	7819	Services allied to motion picture production -----	7801
7363 pt.	Employee leasing -----	7306	7822 pt.	Motion picture film exchanges -----	7801
7363 pt.	Other help supply services -----	7306	7822 pt.	Film and tape distribution for television -----	7801
7371	Computer programming services -----	7307	7822 pt.	Video tape wholesalers -----	7801
7372	Prepackaged software -----	7307	7829	Services allied to motion picture distribution -----	7801
7373	Computer integrated systems -----	7307	7832	Motion picture theaters, except drive-in -----	7802
7374	Computer processing and data preparation and processing services -----	7307	7833	Drive-in motion picture theaters -----	7802
7375	Information retrieval services -----	7307	7841	Video tape rental -----	7803
7376	Computer facilities management services -----	7307			

SIC code	Title	Reporting form CB-	SIC code	Title	Reporting form CB-
79	AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS		81	LEGAL SERVICES	
791	Dance studios, schools, and halls	7903	81 pt.	Offices of lawyers	8100
7922 pt.	Producers of live theatrical productions	7901	81 pt.	Legal aid societies and similar legal services	8100
7922 pt.	Producers of radio and television shows, except tape producers	7901	823, 4, 9	SELECTED EDUCATIONAL SERVICES	
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, and booking agents	7901			
7922 pt.	Other theatrical services	7901	823	Libraries	8200
7929 pt.	Dance groups and artists	7901	8243	Data processing schools	8200
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901	8244	Business and secretarial schools	8200
7929 pt.	Other music groups and artists	7901	8249	Vocational schools, n.e.c.	8200
7929 pt.	Other entertainers and entertainment groups	7901	829	Schools and educational services, n.e.c.	8200
7933	Bowling centers	7902	83	SOCIAL SERVICES	
7941 pt.	Baseball clubs	7902			
7941 pt.	Football clubs	7902	832	Individual and family social services	8300
7941 pt.	Other professional sports clubs	7902	833	Job training and vocational rehabilitation services	8300
7941 pt.	Managers and promoters	7902	835	Child day care services	8300
7948 pt.	Auto racetrack operation	7902	836	Residential care	8300
7948 pt.	Horse racetrack operation	7902	839	Social services, n.e.c.	8300
7948 pt.	Dog racetrack operation	7902	84	MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS	
7948 pt.	Racing stables and racing, n.e.c.	7902			
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7903	8412	Museums and art galleries	8400
7991 pt.	Gymnasiums and athletic clubs	7903	8422	Arboreta and botanical or zoological gardens	8400
7992	Public golf courses	7903	86	SELECTED MEMBERSHIP ORGANIZATIONS	
7993	Coin-operated amusement devices	7903			
7996	Amusement parks	7902	861	Business associations	8600
7997	Membership sports and recreation clubs	7903	862	Professional membership organizations	8600
7999 pt.	Concession operators of amusement devices and rides	7903	864	Civic, social, and fraternal associations	8600
7999 pt.	Carnivals and circuses	7903	869	Membership organizations, n.e.c.	8600
7999 pt.	Fairs	7903	87	ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES	
7999 pt.	Roller skating rinks	7903			
7999 pt.	Ice skating rinks	7903	8711	Engineering services	8701
7999 pt.	Other amusement and recreation services, n.e.c.	7903	8712	Architectural services	8701
80	HEALTH SERVICES		8713	Surveying services	8701
801 pt.	Offices of doctors of medicine	8001	8721	Accounting, auditing, and bookkeeping services	8702
801 pt.	General medical clinics	8001	8731 pt.	Commercial physical research	8703
802 pt.	Offices of dentists	8002	8731 pt.	Commercial medical and biological research	8703
802 pt.	Dental clinics	8002	8732	Commercial economic, sociological, and educational research	8703
803 pt.	Offices of osteopathic physicians	8001	8733	Noncommercial research organizations	8703
803 pt.	Osteopathic clinics	8001	8734	Testing laboratories	8703
8041	Offices and clinics of chiropractors	8001	8741	Management services	8704
8042	Offices and clinics of optometrists	8001	8742	Management consulting services	8704
8043	Offices and clinics of podiatrists	8001	8743	Public relations services	8704
8049	Offices and clinics of health practitioners, n.e.c.	8001	8744	Facilities support management services	8704
8051	Skilled nursing care facilities	8003	8748	Business consulting services, n.e.c.	8704
8052	Intermediate care facilities	8003	89	SERVICES, N.E.C.	
8059	Nursing and personal care facilities, n.e.c.	8003			
8062	General medical and surgical hospitals	8004	8999 pt.	Scientific and related consulting services, except environmental	8900
8063	Psychiatric hospitals	8004	8999 pt.	Environmental consulting	8900
8069	Specialty hospitals, except psychiatric	8004	8999 pt.	Authors, composers, and other arts-related services	8900
8071	Medical laboratories	8005	8999 pt.	Other services, n.e.c.	8900
8072	Dental laboratories	8005			
8082	Home health care services	8006			
8092	Kidney dialysis centers	8006			
8093	Specialty outpatient facilities, n.e.c.	8006			
8099	Health and allied services, n.e.c.	8006			

C-2 APPENDIX C

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

TIPS [UPF] BATCH 1535 [UFCB,B LAMBERT] UFCB 7/ 6/94 2:25 PM MACHINE: EPCV21 DATA: S_ID_TIPS.DAT;1 7/ 6/94 14:11:00 TAPE: NOreel FRAME: 43
TSF: S_ID_TIPS92.DAT;1 7/ 6/94 14:12:36 UTF: S_ID_TIPS93.DAT;1 7/ 6/94 14:12:37 META: S_ID_TIPS96.DAT;1 7/ 6/94 14:15:22

Appendix D. Metropolitan Areas

(Titles and definitions shown for MSA's, CMSA's, and PMSA's are those established by the Office of Management and Budget, as of June 30, 1993)

IDAHO

Boise City, ID MSA

Ada County, ID

Canyon County, ID

Appendix E.

Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1992

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Percent of receipts —		SIC code	Kind of business or operation	Percent of receipts —	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
	Total	22.2	5.4	73	Business services—Con.		
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	5.8	6.5	736	Personnel supply services	3.1	10.1
7011	Hotels and motels	5.3	6.3	7361	Employment agencies	76.5	23.5
7011 pt.	Hotels	1.7	6.4	7363	Help supply services	1.0	9.7
7011 pt.	Hotels, 25 guestrooms or more	1.7	6.6	7363 pt.	Temporary help supply	1.5	10.0
7011 pt.	Hotels, less than 25 guestrooms	3.1	—	7363 pt.	Help supply, except temporary	—	9.3
7011 pt.	Motels, motor hotels, and tourist courts	16.0	6.1	737	Computer programming, data processing, and other computer related services	6.3	7.4
7011 pt.	Motels, tourist courts	18.2	7.4	7371, 2, 3	Computer programming, prepackaged software, and integrated systems	4.4	10.2
7011 pt.	Motor hotels	9.6	2.3	7371	Computer programming services	5.5	3.2
702, 3	Other lodging places	18.2	11.0	7372	Prepackaged software	2.8	30.4
702	Rooming and boarding houses	35.7	20.1	7373	Computer integrated systems	1.2	.2
703	Camps and recreational vehicle parks	17.2	10.5	7374, 5, 6	Data processing services	4.4	2.7
72	Personal services	28.7	4.8	7374, 5	Computer processing, information retrieval	(D)	(D)
721	Laundry, cleaning, and garment services	15.9	4.3	7376	Computer facilities management services	(D)	(D)
7211	Power laundries, family and commercial*	(D)	(D)	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	18.0	—
7213	Linen supply*	(D)	(D)	7377	Computer rental and leasing	(D)	(D)
7215	Coin-operated laundries and drycleaning	16.8	2.9	7378	Computer maintenance and repair	1.3	—
7216	Drycleaning plants, except rug cleaning*	26.1	11.5	7379	Computer related services, n.e.c.	(D)	(D)
7217	Carpet and upholstery cleaning	38.5	2.7	738	Miscellaneous business services	32.2	14.6
7218	Industrial laundries*	—	—	7381, 2	Detective agencies and protective services	18.1	26.1
7212, 9	Other laundry, cleaning, and garment services* ..	(D)	(D)	7381	Detective, guard, and armored car services	21.6	29.5
7212	Garment pressing, and agents for laundries and drycleaners	(D)	(D)	7382	Security systems services	2.1	10.5
7219	Laundry and garment services, n.e.c.*	31.4	5.9	7383	News syndicates	(D)	(D)
722	Photographic studios, portrait	35.9	6.1	7384	Photofinishing laboratories*	28.2	10.9
723, 4	Beauty and barber shops	35.8	5.3	7389 pt.	Business services, n.e.c.	(D)	(D)
723	Beauty shops	36.4	5.5	7389 pt.	Sign painting shops	32.6	2.1
724	Barber shops	21.3	1.9	7389 pt.	Interior designing	38.4	16.2
725	Shoe repair shops and shoeshine parlors	—	13.3	7389 pt.	Telephone answering services	23.9	6.0
726	Funeral service and crematories	34.7	3.2	75	Automotive repair, services, and parking	34.3	4.5
729	Miscellaneous personal services	37.6	6.1	751	Automotive rental and leasing, without drivers	9.8	7.3
7291	Tax return preparation services	28.1	2.7	7513	Truck rental and leasing, without drivers	4.8	9.6
7299	Miscellaneous personal services, n.e.c.	44.1	8.3	7514, 5	Passenger car rental and leasing	11.7	6.4
73	Business services	24.9	9.6	7514	Passenger car rental	(D)	(D)
731	Advertising	18.5	5.7	7515	Passenger car leasing	(D)	(D)
7311	Advertising agencies	15.5	3.7	7519	Utility trailer and recreational vehicle rental	—	—
7312	Outdoor advertising services	(D)	(D)	752	Automobile parking	6.2	—
7313	Radio, television, publishers' advertising representatives	32.4	18.1	753	Automotive repair shops	38.4	4.0
7319	Advertising, n.e.c.	(D)	(D)	7532	Top, body, and upholstery repair shops and paint shops	40.2	3.7
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	23.9	3.2	7532 pt.	Top and body repair shops	40.1	3.8
7322	Adjustment and collection services	31.9	4.5	7538	Paint shops	43.6	—
7323	Credit reporting services	4.2	—	7538 pt.	General automotive repair shops	45.0	4.0
733	Mailing, reproduction, commercial art and photography, and stenographic services	46.0	20.8	7538 pt.	General automotive repair shops, except diesel	48.0	3.1
7331	Direct mail advertising services	20.3	6.8	7533, 4, 6, 7, 9	Diesel repair shops	23.4	10.8
7334	Photocopying and duplicating services	7.4	42.2	7533	Other automotive repair shops	26.0	4.3
7335, 6	Commercial photography, art, and graphics	63.6	12.7	7534	Automotive exhaust system repair shops	21.1	7.3
7335	Commercial photography	78.4	21.6	7536	Tire retreading and repair shops	29.8	—
7336	Commercial art and graphic design	49.6	4.2	7537	Automotive glass replacement shops	28.0	5.0
7338	Secretarial and court reporting services	62.6	20.3	7539	Automotive transmission repair shops	24.3	1.4
734	Services to dwellings and other buildings	47.1	8.7	7539 pt.	Automotive repair shops, n.e.c.	25.5	7.0
7342	Disinfecting and pest control services	35.7	13.8	7539 pt.	Radiator repair	(D)	(D)
7349	Building cleaning and maintenance services, n.e.c.	48.4	8.1	7539 pt.	Brake, front end, and wheel alignment	21.2	15.2
735	Miscellaneous equipment rental and leasing	50.8	4.4	754	Automotive electrical and fuel system services	24.4	6.1
7352	Medical equipment rental and leasing	3.0	.4	7542	Other automotive repair shops, n.e.c.	(D)	(D)
7353	Heavy construction equipment rental and leasing ..	34.4	7.2	7549	Automotive services, except repair	37.3	4.8
7359	Equipment rental and leasing, n.e.c.	62.0	4.2		Carwashes	54.9	4.9
					Automotive services, except repair and carwashes	22.1	4.8

See footnotes at end of table.

Table E-1. **Firms Subject to Federal Income Tax —Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Percent of receipts —		SIC code	Kind of business or operation	Percent of receipts —	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
76	Miscellaneous repair services -----	37.6	4.8	80	Health services -----	30.3	3.9
762	Electrical repair shops -----	21.3	3.9	801	Offices and clinics of doctors of medicine -----	39.7	5.8
7622	Radio and television repair shops -----	33.9	13.5	8011 pt.	Offices of doctors of medicine -----	40.1	5.9
7623, 9	Other electrical and electronic repair shops -----	17.4	.8	8011 pt.	General medical clinics -----	24.3	—
7623	Refrigeration and air-conditioning service and repair shops -----	15.0	—	802	Offices and clinics of dentists -----	47.9	1.9
7629	Electrical and electronic repair shops, n.e.c. ---	18.3	1.2	803	Offices and clinics of doctors of osteopathy -----	69.9	—
763	Watch, clock, and jewelry repair -----	—	—	804	Offices and clinics of other health practitioners -----	45.1	5.3
764	Reupholstery and furniture repair -----	29.1	3.0	8041	Offices and clinics of chiropractors -----	58.5	2.6
				8042	Offices and clinics of optometrists -----	37.6	9.3
769	Miscellaneous repair and related services -----	46.9	5.3	8043	Offices and clinics of podiatrists -----	21.5	12.5
7692	Welding repair -----	61.6	.6	8049	Offices and clinics of health practitioners, n.e.c. --	45.5	—
7694	Armature rewinding shops -----	45.3	3.7	805	Nursing and personal care facilities -----	4.7	3.2
7699	Repair shops and related services, n.e.c. -----	45.4	6.5	8051	Skilled nursing care facilities -----	5.5	1.6
				8052	Intermediate care facilities -----	(D)	(D)
				8059	Nursing and personal care facilities, n.e.c. -----	(D)	(D)
				806	Hospitals -----	—	—
				8062	General medical and surgical hospitals -----	(D)	(D)
				8063, 9	Specialty hospitals -----	(D)	(D)
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	23.4	9.8	807, 8, 9	Other health services -----	23.0	4.9
781, 2	Motion picture production, distribution, and services --	2.6	17.4	807	Medical and dental laboratories -----	16.1	3.2
				8071	Medical laboratories -----	5.2	4.3
783	Motion picture theaters -----	7.3	.3	8072	Dental laboratories -----	42.1	.8
7832	Motion picture theaters, except drive-in -----	6.3	.3	808	Home health care services -----	33.9	1.4
7833	Drive-in motion picture theaters -----	32.0	—	809	Miscellaneous health and allied services, n.e.c. ---	24.7	12.7
				8092	Kidney dialysis centers -----	—	—
				8093	Specialty outpatient facilities, n.e.c. -----	26.2	7.2
				8099	Health and allied services, n.e.c. -----	14.2	49.9
784	Video tape rental -----	34.8	7.2	81	Legal services -----	43.9	6.2
				823, 4, 9	Selected educational services -----	12.2	25.4
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	15.3	62.7	823	Libraries -----	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	(D)	(D)	824	Vocational schools -----	4.7	—
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	(D)	(D)	829	Schools and educational services, n.e.c. -----	(D)	(D)
793	Bowling centers -----	33.6	4.0	83	Social services -----	37.3	16.2
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	24.6	12.6	835	Child day care services -----	36.1	8.8
794	Commercial sports -----	6.4	—	832, 3, 6, 9	Other social services -----	37.9	19.6
7941	Professional sports clubs, managers, promoters -----	—	—	87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	8.7	3.5
7948	Racing, including track operation -----	7.1	—	871	Engineering, architectural, and surveying services --	19.9	7.5
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	27.4	14.5	8711	Engineering services -----	17.4	7.7
791	Dance studios, schools, and halls -----	29.5	52.8	8712	Architectural services -----	30.6	3.5
7991	Physical fitness facilities -----	27.3	6.3	8713	Surveying services -----	21.8	24.7
7992	Public golf courses -----	20.3	5.1	872	Accounting, auditing, and bookkeeping services ----	(D)	(D)
7993	Coin-operated amusement devices -----	27.2	14.6	873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) ---	(D)	(D)
7996	Amusement parks -----	—	—	8731	Commercial physical and biological research -----	(D)	(D)
7997	Membership sports and recreation clubs -----	31.9	20.8	8732	Commercial economic, sociological, and educational research -----	(D)	(D)
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	33.6	20.8	8734	Testing laboratories -----	(D)	(D)
7999 pt.	Concession operators of amusement devices and rides -----	20.9	—	874	Management and public relations services -----	5.4	1.8
7999 pt., 84	Carnivals, circuses, and fairs -----	(D)	(D)	8741	Management services -----	7.0	2.1
	Other recreation and amusements, including museums -----	(D)	(D)	8742	Management consulting services -----	(D)	(D)
				8743	Public relations services -----	(D)	(D)
				8744	Facilities support management services -----	(D)	(D)
				8748	Business consulting services, n.e.c. -----	(D)	(D)
				89	Services, n.e.c. -----	9.7	48.9

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records or on industry averages.

Table E-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Percent of revenue —		SIC code	Kind of business or operation	Percent of revenue —	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
	Total	4.6	4.3	823, 4, 9	Selected educational services	(D)	(D)
7032, 704	Camps and membership lodging	(D)	(D)	83	Social services	21.2	23.2
792,	Selected amusement, recreation, and related			835	Child day care services	11.6	41.2
7991 pt.,	services	19.0	3.2	832, 3, 6, 9	Other social services	21.9	21.8
7997,				832	Individual and family social services	33.8	15.2
7999 pt.,				833	Job training and vocational rehabilitation services	8.1	44.5
84				836	Residential care	22.0	23.4
8011 pt.;	Selected health services1	1.3	839	Social services, n.e.c.	25.3	2.7
8021 pt.;				861, 2, 4, 9	Selected membership organizations	28.5	12.8
805, 6,				861	Business associations	37.2	12.0
8, 9	Clinics of doctors of medicine and dentists	—	1.5	864	Civic, social, and fraternal associations	27.0	21.5
8011 pt.,	Nursing and personal care facilities	—	14.2	862, 9	Other membership organizations	23.8	2.0
805	Hospitals	—	.5	873, 4 ex.	Research, testing, and consulting services, except		
806	General medical and surgical hospitals	—	.5	8744	facilities support management services	(D)	(D)
8062	Specialty hospitals	—	—				
8063, 9	Other health services	5.4	11.5	873	Research, development, and testing services	(D)	(D)
808, 9	Legal aid societies and similar legal services	(D)	(D)	874 ex.	Management and public relations services, except		
8111 pt.				8744	facilities support management services	(D)	(D)

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records or on industry averages.

Appendix F. Geographic Notes

IDAHO

Burley is in Cassia and Minidoka Counties.

Pocatello is in Bannock and Power Counties; it annexed into Power County in August 1989.

Appendix G.

Establishments in Business Any Time During Year and Establishments in Business at End of Year for the State: 1992 and 1987

Table G-1. **Firms Subject to Federal Income Tax**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business —			
		Any time during year		At end of year	
		1992	1987	1992	1987
	Total	7 265	6 239	6 684	5 744
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	335	303	305	278
7011	Hotels and motels	275	256	251	233
7011 pt.	Hotels	105	74	96	72
7011 pt.	Hotels, 25 guestrooms or more	74	49	67	48
7011 pt.	Hotels, less than 25 guestrooms	31	25	29	24
7011 pt.	Motels, motor hotels, and tourist courts	170	182	155	161
7011 pt.	Motels, tourist courts	146	162	133	143
7011 pt.	Motor hotels	24	20	22	18
702, 3	Other lodging places	60	47	54	45
702	Rooming and boarding houses	5	8	3	8
703	Camps and recreational vehicle parks	55	39	51	37
72	Personal services	775	696	676	628
721	Laundry, cleaning, and garment services	181	141	165	126
7211	Power laundries, family and commercial*	2	4	2	3
7213	Linen supply*	4	5	4	5
7215	Coin-operated laundries and drycleaning	39	37	37	34
7216	Drycleaning plants, except rug cleaning*	70	55	65	51
7217	Carpet and upholstery cleaning	46	26	40	20
7218	Industrial launderers*	5	3	5	3
7212, 9	Other laundry, cleaning, and garment services*	15	11	12	10
722	Photographic studios, portrait	58	47	52	46
723, 4	Beauty and barber shops	339	363	306	326
723	Beauty shops	320	339	288	303
724	Barber shops	19	24	18	23
725	Shoe repair shops and shoeshine parlors	9	4	9	3
726	Funeral service and crematories	65	64	63	61
729	Miscellaneous personal services	123	77	81	66
7291	Tax return preparation services	41	31	36	29
7299	Miscellaneous personal services, n.e.c.	82	46	45	37
73	Business services	905	664	818	582
731	Advertising	37	43	34	38
7311	Advertising agencies	25	26	23	22
7312	Outdoor advertising services	2	3	2	2
7313	Radio, television, publishers' advertising representatives	6	11	6	11
7319	Advertising, n.e.c.	4	3	3	3
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	52	47	50	44
7322	Adjustment and collection services	44	35	43	33
7323	Credit reporting services	8	12	7	11
733	Mailing, reproduction, commercial art and photography, and stenographic services	95	62	88	58
7331	Direct mail advertising services	7	5	6	5
7334	Photocopying and duplicating services	15	11	13	11
7335, 6	Commercial photography, art, and graphics	45	28	42	27
7335	Commercial photography	15	11	15	11
7336	Commercial art and graphic design	30	17	27	16
7338	Secretarial and court reporting services	28	18	27	15
734	Services to dwellings and other buildings	223	143	196	124
7342	Disinfecting and pest control services	17	10	14	8
7349	Building cleaning and maintenance services, n.e.c.	206	133	182	116
735	Miscellaneous equipment rental and leasing	84	71	77	60
7352	Medical equipment rental and leasing	8	2	7	2
7353	Heavy construction equipment rental and leasing	14	8	13	7
7359	Equipment rental and leasing, n.e.c.	62	61	57	51
736	Personnel supply services	55	35	53	30
7361	Employment agencies	16	15	15	16
7363	Help supply services	39	17	38	14

See footnotes at end of table.

Table G-1. **Firms Subject to Federal Income Tax —Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business —			
		Any time during year		At end of year	
		1992	1987	1992	1987
73	Business services—Con.				
737	Computer programming, data processing, and other computer related services	128	84	121	74
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	77	46	74	42
7371	Computer programming services	48	30	45	28
7372	Prepackaged software	20	11	20	9
7373	Computer integrated systems	9	5	9	5
7374, 5, 6	Data processing services	22	18	20	17
7374, 5	Computer processing, information retrieval	20	17	18	16
7376	Computer facilities management services	2	1	2	1
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	29	20	27	15
7377	Computer rental and leasing	1	3	1	7
7378	Computer maintenance and repair	16	9	15	7
7379	Computer related services, n.e.c.	12	8	11	6
738	Miscellaneous business services	231	179	199	154
7381, 2	Detective agencies and protective services	42	38	36	37
7381	Detective, guard, and armored car services	37	34	32	33
7382	Security systems services	5	4	4	4
7383	News syndicates	3	3	3	3
7384	Photofinishing laboratories*	36	26	34	21
7389	Business services, n.e.c.	150	112	126	93
7389 pt.	Sign painting shops	10	6	9	6
7389 pt.	Interior designing	10	4	3	3
7389 pt.	Telephone answering services	14	14	12	10
7389 pt.	Other business services	116	88	96	74
75	Automotive repair, services, and parking	801	638	740	588
751	Automotive rental and leasing, without drivers	50	55	47	51
7513	Truck rental and leasing, without drivers	14	16	14	16
7514, 5	Passenger car rental and leasing	36	38	33	34
7519	Utility trailer and recreational vehicle rental	—	1	—	1
752	Automobile parking	15	8	14	8
753	Automotive repair shops	627	515	576	473
7532	Top, body, and upholstery repair shops and paint shops	176	136	165	123
7532 pt.	Top and body repair shops	166	129	156	118
7532 pt.	Paint shops	10	7	9	5
7538	General automotive repair shops	303	243	270	224
7538 pt.	General automotive repair shops, except diesel	272	226	243	207
7538 pt.	Diesel repair shops	31	17	27	17
7533, 4, 6, 7, 9	Other automotive repair shops	148	136	141	126
7533	Automotive exhaust system repair shops	23	20	22	20
7534	Tire retreading and repair shops	13	16	13	15
7536	Automotive glass replacement shops	32	23	30	23
7537	Automotive transmission repair shops	27	24	24	22
7539	Automotive repair shops, n.e.c.	53	53	52	46
7539 pt.	Radiator repair	15	17	15	15
7539 pt.	Brake, front end, and wheel alignment	16	17	15	14
7539 pt.	Automotive electrical and fuel system services	19	12	19	12
7539 pt.	Other automotive repair shops, n.e.c.	3	7	3	5
754	Automotive services, except repair	109	60	103	56
7542	Carwashes	58	36	55	33
7549	Automotive services, except repair and carwashes	51	24	48	23
76	Miscellaneous repair services	333	293	305	275
762	Electrical repair shops	92	77	81	69
7622	Radio and television repair shops	31	29	26	27
7623, 9	Other electrical and electronic repair shops	61	48	55	42
7623	Refrigeration and air-conditioning service and repair shops	15	14	15	13
7629	Electrical and electronic repair shops, n.e.c.	46	34	40	29
763	Watch, clock, and jewelry repair	—	2	—	2
764	Reupholstery and furniture repair	26	33	24	31
769	Miscellaneous repair and related services	215	181	200	173
7692	Welding repair	32	33	31	32
7694	Armature rewinding shops	21	23	19	23
7699	Repair shops and related services, n.e.c.	162	125	150	118
78, 79, 84	Amusement and recreation services, including motion pictures and museums	594	462	547	426
781, 2	Motion picture production, distribution, and services	15	12	14	11
783	Motion picture theaters	68	65	63	62
7832	Motion picture theaters, except drive-in	59	54	55	52
7833	Drive-in motion picture theaters	9	11	8	10
784	Video tape rental	99	55	91	49
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	10	3	9	3
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	—	4	—
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	3	5	3
793	Bowling centers	60	47	54	47

See footnotes at end of table.

G-2 APPENDIX G

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

Table G-1. **Firms Subject to Federal Income Tax** —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business —			
		Any time during year		At end of year	
		1992	1987	1992	1987
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.				
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	342	280	316	254
794	Commercial sports	11	10	11	8
7941	Professional sports clubs, managers, promoters	4	4	4	3
7948	Racing, including track operation	7	6	7	5
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	331	270	305	246
791	Dance studios, schools, and halls	14	13	12	12
7991	Physical fitness facilities	49	47	46	37
7992	Public golf courses	33	23	32	23
7993	Coin-operated amusement devices	25	20	25	20
7996	Amusement parks	4	1	3	1
7997	Membership sports and recreation clubs	27	27	26	26
7999, 84	Amusement and recreation services, including museums, n.e.c.	179	139	161	127
80	Health services	1 734	1 619	1 641	1 528
801	Offices and clinics of doctors of medicine	728	712	691	681
8011 pt.	Offices of doctors of medicine	716	696	679	666
8011 pt.	General medical clinics	12	16	12	15
802	Offices and clinics of dentists	455	446	432	428
803	Offices and clinics of doctors of osteopathy	13	13	11	10
804	Offices and clinics of other health practitioners	324	247	306	229
8041	Offices and clinics of chiropractors	134	96	126	89
8042	Offices and clinics of optometrists	94	94	91	87
8043	Offices and clinics of podiatrists	17	17	17	14
8049	Offices and clinics of health practitioners, n.e.c.	79	40	72	39
805	Nursing and personal care facilities	60	66	59	62
8051	Skilled nursing care facilities	42	43	41	41
8052	Intermediate care facilities	15	14	15	13
8059	Nursing and personal care facilities, n.e.c.	3	9	3	8
806	Hospitals	10	9	10	7
807, 8, 9	Other health services	144	126	132	111
807	Medical and dental laboratories	72	64	67	59
8071	Medical laboratories	25	28	23	25
8072	Dental laboratories	47	36	44	34
808	Home health care services	30	19	27	14
809	Miscellaneous health and allied services, n.e.c.	42	43	38	38
8092	Kidney dialysis centers	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	33	29	30	26
8099	Health and allied services, n.e.c.	9	14	8	12
81	Legal services	544	508	514	474
823, 4, 9	Selected educational services	26	26	23	23
823	Libraries	2	—	2	—
824	Vocational schools	7	8	5	7
829	Schools and educational services, n.e.c.	17	18	16	16
83	Social services	311	249	269	221
835	Child day care services	169	139	139	119
832, 3, 6, 9	Other social services	142	110	130	102
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	852	731	797	679
871	Engineering, architectural, and surveying services	306	232	294	220
8711	Engineering services	178	137	171	129
8712	Architectural services	89	60	85	57
8713	Surveying services	39	35	38	34
872	Accounting, auditing, and bookkeeping services	363	322	336	303
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	47	33	38	30
8731	Commercial physical and biological research	14	9	10	8
8732	Commercial economic, sociological, and educational research	11	7	10	7
8734	Testing laboratories	22	17	18	15
874	Management and public relations services	136	144	129	126
8741	Management services	51	51	48	46
8742	Management consulting services	53	71	49	63
8743	Public relations services	8	6	8	3
8744	Facilities support management services	2	1	2	1
8748	Business consulting services, n.e.c.	22	15	22	13
89	Services, n.e.c.	55	50	49	42

Table G-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business —			
		Any time during year		At end of year	
		1992	1987	1992	1987
	Total	921	727	878	698
7032, 704	Camps and membership lodging	28	25	25	24
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	72	43	71	41
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	15	7	15	7
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	36	23	35	21
7999 pt. 84	Fairs	2	1	2	1
	Museums, art galleries, and botanical and zoological gardens	19	12	19	12
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	103	89	101	87
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	19	13	19	11
805	Nursing and personal care facilities	24	16	23	16
806	Hospitals	44	46	44	46
808, 9	Other health services	16	14	15	14
808	Home health care services	2	2	2	2
809	Miscellaneous health and allied services, n.e.c.	14	12	13	12
8111 pt.	Legal aid societies and similar legal services	7	8	7	8
823, 4, 9	Selected educational services	12	12	9	10
83	Social services	343	251	325	239
835	Child day care services	51	34	47	32
832, 3, 6, 9	Other social services	292	217	278	207
861, 2, 4, 9	Selected membership organizations	337	290	321	281
861	Business associations	84	75	81	74
864	Civic, social, and fraternal associations	187	157	177	152
862, 9	Other membership organizations	66	58	63	55
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	19	9	19	8
873	Research, development, and testing services	11	7	11	7
8731	Commercial physical and biological research	5	5	5	5
8732	Commercial economic, sociological, and educational research	1	—	1	—
8733	Noncommercial research organizations	5	1	5	1
8734	Testing laboratories	—	1	—	1
874 ex. 8744	Management and public relations services, except facilities support management services	8	2	8	1

Publication Program

1992 CENSUS OF SERVICE INDUSTRIES

Publications of the 1992 Census of Service Industries containing data on service industries establishments in the United States are described below. Publication order forms for specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300. The first results were issued in press releases. Final detailed statistics are issued in separate paperbound reports and compact disc-read only memory (CD-ROM).

Final Reports

Geographic area series—52 reports (SC92-A-1 to -52)

A separate paperbound report containing data for establishments with payroll is published for each State, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each State report presents general statistics on number of establishments, receipts, payroll, and employment, by varied service classifications, for the State, metropolitan areas (MA's), counties, and places with 350 service establishments or more, by kind of business. Greater kind-of-business detail is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for 10 major kind-of-business groups. For establishments of firms exempt from Federal income tax, each State report presents statistics on number of establishments, revenue, payroll, and employment by varied service classifications, for the State and MA's. Greater kind-of-business detail is shown for larger areas.

The United States Summary report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications. Statistics on number of establishments and receipts/revenue are also shown for States and MA's by kind of business.

For each State, the District of Columbia, and the United States, 1992 data are provided on receipts/revenue and employees per establishment and on receipts/revenue and payroll per employee. Comparative statistics showing percent changes in receipts/expenses and payroll between 1987 and 1992 also are shown.

Nonemployer statistics series—1 report (SC92-N-1)

This report includes data by kind of business for all establishments, establishments with payroll, and establishments without payroll for the United States and States. Also presented are statistics for establishments without payroll including number of establishments and receipts/revenue by varied service classifications for MA's.

Similar data for counties and places with 2,500 inhabitants or more are available on electronic media only.

Subject series—5 reports (SC92-S-1 to -5)

The *Establishment and Firm Size* report (SC92-S-1) presents data for establishments with payroll, based on size of establishment, size of company or firm, and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented by kind of business on the number of establishments, receipts/revenue, payroll, and employment for the United States.

The *Capital Expenditures, Depreciable Assets, and Operating Expenses* report (SC92-S-2) presents data for firms with payroll for the United States by major kinds of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

Three other reports (*Hotels, Motels, and Other Lodging Places* (SC92-S-3), *Sources of Receipts or Revenue* (SC92-S-4), and *Miscellaneous Subjects* (SC92-S-5)) present data for the United States as a whole and, where feasible, for States and MA's.

Electronic Media

All data included in the printed reports are available on CD-ROM. The CD-ROM's provide the same information found in the final reports as well as additional information not published in the final reports, such as ZIP Code statistics available from series SC92-Z, and nonemployer data for counties and places from series SC92-N. Electronic media products are available for users who wish to summarize, rearrange, or process large amounts of data. These products, with corresponding technical documentation, are sold by Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300.

OTHER ECONOMIC CENSUS REPORTS

Data on retail trade, wholesale trade, financial, insurance, real estate, construction industries, manufactures, mineral industries, transportation, communications, utilities, enterprise statistics, minority-owned business enterprises, and women-owned businesses also are available from the 1992 Economic Census. A separate series of reports covers the census of outlying areas—Puerto Rico, Virgin Islands of the United States, Guam, and the Northern Marianas. Separate announcements describing these reports are available free of charge from Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300.